



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 13, 2011

Corrado de Gasperis  
Chief Executive Officer  
Comstock Mining Inc.  
1200 American Flat Road  
Virginia City, Nevada 89440

**Re: Comstock Mining Inc.  
Item 4.01 Form 8-K  
Filed January 10, 2011  
File No. 000-32429**

Dear Mr. De Gasperis:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark C. Shannon  
Branch Chief