



DIVISION OF
CORPORATION FINANCE

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

March 4, 2019

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

**Re: Comstock Mining Inc.
Registration Statement on Form S-3
Filed February 26, 2019
File No. 333-229890**

Dear Mr. De Gasperis:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Ruairi Regan at (202) 551-3269 with any questions.

Sincerely,

Division of Corporation Finance
Office of Beverages, Apparel and
Mining

cc: Clyde W. Tinnen, Esq.