## DIVISION OF CORPORATION FINANCE

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

Mail Stop 3561

June 4, 2018

Via E-mail
J. Paul Rollinson
Chief Executive Officer
Kinross Gold Corporation
25 York Street, 17th Floor
Toronto, Ontario, Canada M5J 2V5

Re: Fairbanks Gold Mining, Inc.

**Registration Statement on Form S-4** 

Filed May 18, 2018 File No. 333-225043

Dear Mr. Rollinson:

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 Hillary Daniels at (202) 551-3959 with any questions.

Sincerely,

/s/ James Lopez (for)

John Reynolds Assistant Director Office of Beverages, Apparel, and Mining

cc: Robert G. DeLaMater, Esq. Sullivan & Cromwell LLP