



DIVISION OF  
CORPORATION FINANCE

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

March 21, 2024

J. Paul Rollinson  
Chief Executive Officer  
Compania Minera Mantos de Oro  
Kinross Gold Corporation  
25 York Street, 17th Floor  
Toronto, Ontario, Canada M5J 2V5

**Re: Compania Minera Mantos de Oro  
Registration Statement on Form S-4  
Filed March 12, 2024  
File No. 333-277848**

Dear J. Paul 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 Cheryl Brown at 202-551-3905 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Robert G. DeLaMater, Esq.