



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

May 19, 2005

**via facsimile and U.S. mail**

Mr. Martin Rip  
Chief Financial Officer  
Pine Valley Mining Corporation  
501 - 535 Thurlow Street  
Vancouver, BC  
Canada V6E 3L2

Re: **Pine Valley Mining Corporation**  
Form 20-F, filed September 30, 2004  
File No. 0-12660

Dear Mr. Rip:

Re:  
**Form 10-K for the fiscal year ended**  
**File No.**

Dear Mr. Rip:

We have completed our review of your Form 20-F and have no further comments at this time.

You may contact Jill Davis, Branch Chief, at (202) 551-3683 if you have questions regarding comments on the financial statements and related matters. Direct questions relating to all other disclosure issues to the undersigned at (202) 942-1870. Direct all correspondence to the following ZIP code: 20549-0405.

Sincerely,

H. Roger Schwall  
Assistant Director