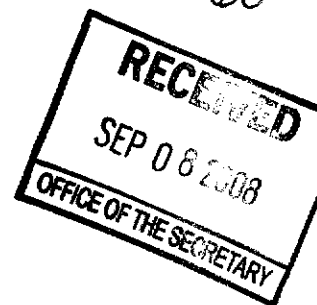


# COEUR

THE PRECIOUS METALS COMPANY

Secretary  
Securities and Exchange Commission  
100 F Street NE  
Washington, DC 20549-1090



August 28, 2008

Re: Modernization of the Oil and Gas Reporting Requirements, File Number S7-15-08.

Dear Sir:

Coeur d'Alene Mines Corporation participates in a working group of several mining companies to express the industry's views to SEC with respect to mining industry reporting requirements. This working group has engaged The Graff Consulting Group LLC (Graff) to pool the views and recommendations of the working group companies in an official letter to SEC. This letter is meant to express our support for that collective process.

We applaud SEC's proposed revisions to the reporting requirements of the oil and gas industry (File Number S7-15-08). We believe that there are sufficient similarities, with regard to intent, materiality and completeness of disclosure of reserve information, between the O&G and mining industries as to support revisions to SEC regulations relating to the mining industry. These similarities encompass global accounting standards as well as classification of mineral (ore) reserves and mineral resource (non-reserve mineralization).

As a company whose shares are listed on the New York, Australia and Toronto stock exchanges, Coeur seeks to present its information on reserves and resources in compliance with the regulations applicable to the three listings. All three stock exchanges require their members to comply with their particular regulations for reporting of exploration information and reserve and resource estimates. While there are similarities between the different regulations there are also differences that can lead to incomplete or inappropriate and inconsistent disclosure and, ultimately, to investor uncertainty. The Society for Mining Metallurgy and Exploration (SME) has prepared a draft "Guide for Reporting Exploration Information, Mineral Resources, and Mineral Reserves" and subsequent position papers have been prepared which seek to rationalize regulations reserve and resource disclosure applicable to US publically-listed mining companies with those of foreign exchanges commonly employed by the mining industry. It is our belief that it is in the best interest of investors for the SEC to consider this collective body of work as a template for a revision to its Industry Guide 7. We are prepared to assist SEC in this manner through the working group and directly.

Sincerely,

A handwritten signature in cursive script that reads "Mitchell Krebs".

Mitchell Krebs  
Sr. VP and CFO

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