



DIVISION OF  
CORPORATION FINANCE

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

September 4, 2007

Mr. Thomas M. Boehlert  
Chief Financial Officer  
Kinross Gold Corporation  
52<sup>nd</sup> Floor, Scotia Plaza, 40 King Street West  
Toronto, Ontario, Canada M5H 3Y2

**Re: Kinross Gold Corporation  
Form 40-F for Fiscal Year Ended December 31, 2006  
Filed April 2, 2007  
Response Letter Dated August 14, 2007  
File No. 001-13382**

Dear Mr. Boehlert:

We have completed our review of your response letter and Form 40-F and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief