

October 29, 2012

VIA SEDAR

Fraser Milner Casgrain LLP
77 King Street West, Suite 400
Torono-Dominion Centre
Toronto, ON
M5K 0A1

Attention: David Coultice

Dear Sirs/Mesdames:

RE : McEwen Mining Inc. (formerly US Gold Corporation)
Rights Offering Circular dated October 26, 2012
SEDAR Project No : 1968295

Pursuant to section 2.1 of Nation Instrument 45-106 Prospectus and Registration Exemptions, we advise that acceptable material has been filed.

"Don Boyles"

Don Boyles
Deputy Superintendent of Securities