

Santo Mining Corp.  
Form RW  
October 21, 2013

Santo Mining Corp.  
Ave. Sarasota #20, Torre Empresarial, Suite 1103  
Santo Domingo, Dominican Republic

October 21, 2013

VIA EDGAR

John Reynolds, Assistant Director  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street N.E.  
Washington, D.C. 20549

**Re: Santo Mining Corp.**

**Registration Statement on Form S-1**

**Filed July 2, 2013**

**Amendment No. 1 Filed August 28, 2013**

**File No. 333-189786**

Ladies and Gentlemen:

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Pursuant to Rule 477 under the Securities Act of 1933, as amended (the "Securities Act"), Santo Mining Corp. (the "Company") requests the withdrawal of the Company's Registration Statement on Form S-1, File No. 333-189786, together with all amendments and exhibits thereto, originally filed on July 2, 2013, as amended on August 28, 2013 (the "S-1 Registration Statement"). The Company has elected to withdraw the S-1 Registration Statement pursuant to a comment received from the Securities & Exchange Commission (the "Commission"). No sales of the Company's common stock have been or will be made pursuant to the S-1 Registration Statement. The Company may in the future rely on Rule 155(c) for subsequent private offerings of its securities and utilize the "Safe Harbor" from integration provided by Rule 155.

The Company requests that in accordance with Rule 457 (p) under the Securities Act, all fees paid to the Commission in connection with the filing of the above-captioned registration statement be credited for future use. If you have any questions regarding this application, please contact our legal counsel, Gregg E. Jaclin at (609) 275-0400.

Very truly yours,

**SANTO MINING CORP.**

By: /s/ Alain French  
Name: Alain French  
Title: President and Chief Executive  
Officer  
(Principal Executive and Accounting  
Officer)

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