

POLYMET MINING CORP  
Form IRANNOTICE  
April 23, 2013

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**PolyMet Mining Corp.**  
**Suite 5700 100 King Street West**  
**Toronto, Ontario M5X 1C7**

April 23, 2013

**VIA EDGAR**

U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Re: Notice of Disclosure Filed in Annual Report on Form 20-F Under  
Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and  
Section 13(r) of the Exchange Act

Ladies and Gentlemen:

Pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Securities Exchange Act of 1934, as amended, notice is hereby provided that PolyMet Mining Corp. has made disclosure pursuant to such provisions in its Annual Report on Form 20-F for the fiscal year ended January 31, 2013, which report was filed with the U.S. Securities and Exchange Commission on April 22, 2013. Such disclosure is set forth in the section entitled "Disclosure Pursuant to Section 219 of the Iran Threat Reduction & Syria Human Rights Act".

PolyMet Mining Corp.

By: /s/ Douglas J. Newby  
Name: Douglas J. Newby  
Title: Chief Financial Officer

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