

POLYMET MINING CORP  
Form 6-K  
December 28, 2006

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM 6-K**

**REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE 13a-16 OR 15d-16  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

For the month of **December, 2006**

Commission File Number: **000-18701**

**POLYMET MINING CORP.**

(Translation of registrant's name into English)

**2350-1177 West Hastings Street  
Vancouver, B.C. Canada V6E 2K3**  
(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F [            ] Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1): [            ]

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7): [            ]

Indicate by check mark whether by furnishing the information contained in this Form, the registrant is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes [            ] No [  ]

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82-  
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**SUBMITTED HEREWITH**

Exhibits

99.1 Interim Financial Statements for the period ended October 31, 2006

99.2 Management's Discussion and Analysis for the period ended October 31, 2006

99.3 Form 52-109F1 - Certification of Interim Filings - CEO

99.4 Form 52-109F1 - Certification of Interim Filings - CFO

99.5 News Release Dated December 28, 2006

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

**PolyMet Mining Corp.**  
(Registrant)

Date: December 28, 2006

By: */s/ William Murray*  
William Murray  
Title: President

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