



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

October 17, 2008

Mr. Allen V. Ambrose  
President and Chief Executive Officer  
Minera Andes Inc.  
111 E. Magnesium Road, Suite A  
Spokane, WA 99208

**Re: Minera Andes Inc.**  
**Form 40-F for Fiscal Year Ended December 31, 2007**  
**Filed March 31, 2008**  
**Form 40-F/A2 for Fiscal Year Ended December 31, 2007**  
**Filed October 16, 2008**  
**Response Letter Dated August 29, 2008**  
**File No. 000-22731**

Dear Mr. Ambrose:

We have completed our review of your Form 40-F and related filings, and have no further comments at this time.

Sincerely,

Christopher J. White  
Branch Chief