



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 16, 2011

Via Facsimile

Mr. Robert R. McEwen  
Chief Executive Officer  
Minera Andes Inc.  
99 George Street, 3rd Floor  
Toronto, Ontario M5A 2N4  
Canada

**Re: Minera Andes Inc.  
Form 40-F/A for Fiscal Year Ended December 31, 2010  
Filed June 6, 2011  
File No. 0-22731**

Dear Mr. McEwen:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz  
Branch Chief