



DIVISION OF
CORPORATION FINANCE

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

July 21, 2010

Robert G. Lewis
Chief Financial Officer
Rubicon Minerals Corporation
1540-800 West Pender Street
Vancouver, British Columbia
Canada V6C 2V6

**Re: Rubicon Minerals Corporation
Amendment No. 1 to Form 40-F for the fiscal year ended
December 31, 2009
Filed July 1, 2010
File No. 001-32292**

Dear Mr. Lewis:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director