



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

**via facsimile and U.S. mail**

Mr. Horng Dih Lee  
Northern Orion Resources, Inc.  
250-1075 West Georgia Street  
Vancouver, British Columbia  
Canada V6E 3C9

August 30, 2007

Re: **Northern Orion Resources, Inc.**  
**Form 40-F for the Fiscal Year Ended December 31, 2006**  
**Filed April 3, 2007**  
**File No. 1-31927**

Dear Mr. Lee:

We have completed our review of Northern Orion Resources, Inc.'s 2006 Form 40-F and do not, at this time, have any further comments.

Sincerely,

Karl Hiller  
Branch Chief