



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

August 24, 2009

Mr. Darryl F. Jones  
Chief Financial Officer  
Corriente Resources Inc.  
520-800 West Pender Street  
Vancouver, British Columbia, Canada  
V6C 2V6

**Re: Corriente Resources Inc.**  
**Form 40-F for the Fiscal Year Ended December 31, 2008**  
**Filed March 31, 2009**  
**File No. 001-32748**

Dear Mr. Jones.

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

Sincerely,

H. Roger Schwall  
Assistant Director