



DIVISION OF
CORPORATION FINANCE

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

May 4, 2011

Via E-mail

Mr. Barry Dahl
Chief Financial Officer
9604 Prototype Court
Reno, Nevada 89521

Re: Argonaut Gold, Inc.
Form 20-F for Fiscal Year Ended September 30, 2010
Filed December 29, 2010
File No. 0-52509

Dear Mr. Dahl:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

/s/ W. Bradshaw Skinner

W. Bradshaw Skinner
Senior Assistant Chief Accountant