



DIVISION OF  
CORPORATION FINANCE

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

January 14, 2011

Mr. Raghunath Reddy  
Senior Vice President and Chief Financial Officer  
Augusta Resource Corporation  
837 West Hastings Street, Suite 400  
Vancouver, British Columbia, Canada, V6C 3N6

**Re: Augusta Resource Corporation**  
**Form 40-F for the Fiscal Year Ended December 31, 2009**  
**Filed March 25, 2010**  
**File No. 001-32943**

Dear Mr. Reddy:

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

Sincerely,

Brad Skinner  
Senior Assistant Chief  
Accountant