



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-4628

December 4, 2009

Mr. Greg D. Smith  
Chief Financial Officer  
Minefinders Corporation Ltd.  
2288-1177 W Hastings St.  
Vancouver, BC Canada V6E 2K3

**Re: Minefinders Corporation Ltd.**  
**Form 40-F for the Fiscal Year Ended December 31, 2008**  
**Filed March 12, 2009**  
**File No. 001-31586**

Dear Mr. Smith:

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

Mark C. Shannon  
Branch Chief