



DIVISION OF  
CORPORATION FINANCE

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

September 12, 2011

Via E-Mail

Greg D. Smith  
Vice President, Finance and Chief Financial Officer  
Minefinders, Corporation Ltd.  
2288 – 1177 West Hastings Street  
Vancouver, British Columbia  
Canada V6E 2K3

**Re: Minefinders Corporation Ltd.**  
**Form 40-F**  
**Filed February 25, 2011**  
**File No. 001-31586**

Dear Mr. Smith:

We have reviewed your response to our comments and have further comments. In some of our comments, we may ask you to provide us with additional information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

**Engineering Comments**

*Form 40-F for Fiscal Year Ending December 31, 2010 filed February 24, 2011*

1. We re-issue comment 2. We note your response, Canadian requirements do not require you to file an updated mineral resource and reserve report for the Delores property, pursuant to 4.2 (1) (J) (ii), based on Canadian National Instrument 43-101 as adopted December 30, 2005. However, U.S. Industry Guide 7 (C) (2) does require your company to provide supplementally, copies of technical documents as requested by the SEC engineering staff. Please provide supplementally your updated resource and reserve estimation report for the Dolores Mine that was prepared by Minefinders Corporation personnel and the independent review prepared by Chlumsky, Armbrust, and Meyer.

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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

You may contact George K. Schuler, Mine Engineer at (202) 551-3718 if you have questions regarding the engineering comments and related matters. Please contact me, Brad Skinner at (202) 551-3489 with any other questions.

Sincerely,

/s/ Brad Skinner

Brad Skinner  
Senior Assistant Chief Accountant