



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

January 29, 2007

Mr. Bradley J. Blacketor
Chief Financial Officer
Metallica Resources Inc.
36 Toronto Street, Suite 1000
Toronto, Ontario, Canada M5C 2C5

Re: Metallica Resources Inc.
Form 20-F for Fiscal Year Ended December 31, 2005
Filed April 3, 2006
File No. 001-31875

Dear Mr. Blacketor:

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

Sincerely,

Karl Hiller
Branch Chief

cc: Susan K. Shapiro – Legal Counsel