



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

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

August 24, 2009

Mr. Darryl F. Jones
Chief Financial Officer
Corriente Resources Inc.
520-800 West Pender Street
Vancouver, British Columbia, Canada
V6C 2V6

**Re: Corriente Resources Inc.
Form 40-F for the Fiscal Year Ended December 31, 2008
Filed March 31, 2009
File No. 001-32748**

Dear Mr. Jones.

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

Sincerely,

H. Roger Schwall
Assistant Director