



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

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

April 29, 2010

Mr. Scott Perry  
Chief Financial Officer  
Gammon Gold Inc.  
1701 Hollis Street  
Suite 400, Founders Square, PO Box 2067  
Halifax, NS Canada B3J 2Z1

**Re: Gammon Gold Inc.  
Form 40-F for the Fiscal Year Ended December 31, 2008,  
As Amended  
Filed August 12, 2009  
File No. 1-31739**

Dear Mr. Perry:

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

Sincerely,

Mark C. Shannon  
Branch Chief