



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

June 5, 2007

Mr. Brian A. Hinchcliffe  
President and Chief Executive Officer  
Kirkland Lake Gold Inc.  
Suite-300 570 Granville Street  
Vancouver, British Columbia V6C3P1

**Re:   Kirkland Lake Gold Inc.**  
**Form 20-F for the Fiscal Year Ended April 30, 2006**  
**Filed on September 19, 2006**  
**Response Letter Dated April 19, 2007**  
**Response Letter Dated May 1, 2007**  
**Response Letter Dated May 16, 2007**  
**File No. 000-49919**

Dear Mr. Hinchcliffe:

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

Sincerely,

Jill Davis  
Branch Chief