



DIVISION OF
CORPORATION FINANCE

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

December 21, 2011

Via Facsimile

Mr. Jason Weber
Chief Executive Officer
Kiska Metals Corporation
575-510 Burrard St
Vancouver, B.C., V6C 3A8
Canada

Re: Kiska Metals Corporation
Transition Report on Form 20-F for the Transition Period from February 1,
2009 to December 31, 2009
Filed April 26, 2010
Form 20-F for Fiscal Year Ended December 31, 2010
Filed May 23, 2011
File No. 000-31100

Dear Mr. Weber:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brad Skinner

Brad Skinner
Senior Assistant Chief Accountant