



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

April 21, 2008

By Facsimile and U.S. Mail

Mr. Sargent H. Berner  
Co-Executive Chairman  
Emgold Mining Corp  
Suite 1400, 570 Granville Street  
Vancouver, British Columbia, Canada, V6C 3P1

**Re:   Emgold Mining Corp**  
**Form 20-F for the Fiscal Year Ended December 31, 2006**  
**Filed June 29, 2007**  
**Response Letter Dated December 4, 2007**  
**Response Letter Dated April 9, 2008**  
**Response Letter Dated April 15, 2008**  
**File No. 000-51411**

Dear Mr. Berner:

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