



DIVISION OF
CORPORATION FINANCE

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

May 13, 2010

Mr. Sargent H. Berner
Chief Executive Officer
Emgold Mining Corporation
Suite 1400, 570 Granville Street
Vancouver, British Columbia, V6C 3P1
Canada

Re: Emgold Mining Corp
Form 20-F for the Fiscal Year Ended December 31, 2008
Filed July 15, 2009
Response Letter Dated March 2, 2010
Response Letter Dated May 12, 2010
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,

Mark C. Shannon
Branch Chief