



DIVISION OF
CORPORATION FINANCE

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

December 31, 2012

Via E-Mail

Rudi Fronk
Chief Executive Officer
Seabridge Gold, Inc.
106 Front Street East
Suite 400
Toronto, Ontario Canada M5A 1E

Re: Seabridge Gold, Inc.
Form 40-F for Fiscal Year Ended December 31, 2011
Filed March 30, 2012
File No. 001-32135

Dear Mr. Fronk:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel, and
Mining