



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

October 4, 2007

By U.S. Mail

Mr. Gil Cornblum
Dorsey & Whitney
BCE Place
161 Bay Street, Suite 4310
Toronto, Ontario M5J 2S1

**Re: Form 40-F for the Fiscal Year Ended December 31, 2006
Filed April 2, 2007 by Yamana Gold
Form 40-F/A for the Fiscal Year Ended December 31, 2006
Filed August 20, 2007 by Yamana Gold
Response Letter Dated August 20, 2007
Response Letter Dated August 30, 2007
File No. 001-31880**

Dear Mr. Cornblum:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

Jill Davis
Branch Chief