



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

DIVISION OF
CORPORATION FINANCE

October 4, 2010

Mr. Peter Marrone
Chief Executive Officer
Yamana Gold Inc.
150 York Street
Suite 1102
Toronto, ON, M5H 3S5
Canada

Re: Yamana Gold Inc.
Form 40-F for Fiscal Year Ended December 31, 2009
Filed April 1, 2010
Response Letter Dated September 2, 2010
Response Letter Dated September 29, 2010
File No. 001-31880

Dear Mr. Marrone:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark C. Shannon
Branch Chief