



DIVISION OF  
CORPORATION FINANCE

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

October 22, 2013

Via E-mail

Mr. Charles Main  
Chief Financial Officer  
Yamana Gold Inc.  
200 Bay Street  
Royal Bank Plaza, North Tower, Suite 2200  
Toronto, ON M5J 2J3  
Canada

**Re: Yamana Gold Inc.  
Form 40-F for Fiscal Year Ended December 31, 2012  
Filed March 28, 2013  
Form 40-F for Fiscal Year Ended December 31, 2011  
Filed March 30, 2012  
File No. 001-31880**

Dear Mr. Main:

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

Sincerely,

/s/ Rufus Decker for

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