



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

March 15, 2010

By Facsimile and U.S. Mail

Mr. Rakesh Malhotra  
Chief Financial Officer  
Yukon Gold Corporation, Inc.  
139 Grand River St. N., PO Box 510  
Paris, Ontario N3L 3T6 Canada

**Re: Yukon Gold Corporation, Inc**  
**Form 10-K for the Fiscal Year Ended April 30, 2009**  
**Filed September 14, 2009**  
**Response Letter Dated March 3, 2010**  
**File No. 000-51068**

Dear Mr. Malhotra:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Mark C. Shannon  
Branch Chief