



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