



DIVISION OF
CORPORATION FINANCE

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

April 14, 2011

Via E-Mail

J.L. Guerra, Jr.
Chief Executive Officer
Yukon Gold Corporation, Inc.
1226 White Oaks Blvd.
Oakville, Ontario L6H 2B9
Canada

**Re: Yukon Gold Corporation, Inc.
Preliminary Schedule 14A
Filed April 8, 2011
File No. 0-51068**

Dear Mr. Guerra, Jr.:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

/s/ A.N. Parker

Anne Nguyen Parker
Branch Chief

cc: Jonathan Gardner, Esq.