



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.