



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

January 28, 2009

Mr. Graham Dickson  
President and Chief Executive Officer  
Yukon-Nevada Gold Corp.  
Suite 490-688 West Hastings Street  
Vancouver, BC Canada V6B 1P1

**Re: Yukon-Nevada Gold Corp.**  
**Form 40-F for Fiscal Year Ended December 31, 2007**  
**Filed September 26, 2008**  
**Response Letter Filed January 13, 2009**  
**File No. 0-52699**

Dear Mr. Dickson:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

Jill S. Davis  
Branch Chief