



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

May 22, 2008

By Facsimile and U.S. Mail

Mr. Warren McIntyre
Chief Financial Officer
Evolving Gold Corp.
725-666 Burrard Street
Vancouver BC, V6C 2X8

**Re: Evolving Gold Corp.
Form 20-F for the Fiscal Year Ended March 31, 2006
Filed November 1, 2006
Form 20-F for the Fiscal Year Ended March 31, 2007
Filed October 15, 2007
Response Letter Dated April 2, 2007
Response Letter Dated April 26, 2007
Response Letter Dated February 19, 2008
Response Letter Dated May 6, 2006
File No. 000-50953**

Dear Mr. McIntyre:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Jill Davis
Branch Chief