



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, NE
WASHINGTON, D.C. 20549-7010

November 1, 2006

Mr. Derek Price
Chief Financial Officer
Glencairn Gold Corporation
6 Adelaide Street East, Suite 500
Toronto, Ontario M5C 1H6

Re: Glencairn Gold Corporation
Form 40-F/A for Fiscal Year Ended December 31, 2005
Filed April 3, 2006
File No. 1-32412

Dear Mr. Price:

We have completed our review of your Form 40-F/A and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief