



DIVISION OF  
CORPORATION FINANCE

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

December 21, 2012

Via E-Mail

Mr. Julien François  
Chief Financial Officer  
Western Copper and Gold Corporation  
Suite 2050 - 1111 West Georgia Street  
Vancouver, British Columbia V6E 4M3

**Re: Western Copper and Gold Corporation  
Form 40-F for the Fiscal Year Ended December 31, 2011  
Filed March 26, 2012  
File No. 001-35075**

Dear Mr. François:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 40-F for the Fiscal Year Ended December 31, 2011

Exhibits 99.4 and 99.5 - Certifications

1. We note that your certifications use different language than what is required by General Instruction B (6)(a)(1) of Form 40-F. Please amend your filing to provide certifications from each of the Principal Executive Officer and the Principal Financial Officer using the exact format and language set forth in the Form 40-F.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

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In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Joanna Lam at (202) 551-3476 or me at (202) 551- 3871 if you have questions regarding comments on the financial statements and related matters

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining