



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

DIVISION OF  
CORPORATION FINANCE

February 14, 2019

Julien François  
Chief Financial Officer  
Western Copper and Gold Corporation  
1040 West Georgia Street, 15th Floor  
Vancouver, BC V6E 4H1  
Canada

**Re: Western Copper and Gold Corporation**  
**Form 40-F for Fiscal Year Ended December 31, 2017**  
**Filed March 22, 2018**  
**File No. 001-35075**

Dear Mr. François:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining