



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

DIVISION OF  
CORPORATION FINANCE

January 24, 2011

VIA U.S. MAIL AND FACSIMILE

David Kalenuik  
Chief Executive Officer  
Lake Victoria Mining Company  
1781 Larkspur Drive  
Golden, Colorado 80401

**Re: Lake Victoria Mining Company**  
**Form 10-K/A for Fiscal Year Ended March 31, 2010**  
**Filed January 20, 2011**  
**File No. 0-53291**

Dear Mr. Newell:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director