



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

DIVISION OF
CORPORATION FINANCE

February 17, 2011

Ms. Yinfang Yang
Chief Financial Officer
A9 Zhong Shen Hua Yuan
Cai Tian Nan Lu
Shenzhen, China 518026

Re: Oregon Gold Inc
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 31, 2010
File No. 000-53307

Dear Ms. Yinfang Yang,

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

Sincerely,

Karl Hiller
Branch Chief

Cc: Jeffry M. Stein, JMS Law Group, PLLC