



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

DIVISION OF
CORPORATION FINANCE

April 14, 2011

Via Facsimile

James R. Brown
President and Chief Executive Officer
Mill City Gold Corp.
4719 Chapel Road, N.W.
Calgary, Alberta T2L 1A7
(403) 640-4024

**Re: Mill City Gold Corp.
Amendment No. 3 to Registration Statement on Form 20FR-12G
Filed April 6, 2011
File No. 0- 54242**

Dear Mr. Brown:

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

Sincerely,

/s/ A.N. Parker

Anne Nguyen Parker
Branch Chief