



DIVISION OF  
CORPORATION FINANCE

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

April 28, 2011

Via Facsimile

Mr. Kenneth Cunningham  
Chief Executive Officer  
Miranda Gold Corp.  
Unit 1 - 15782 Marine Drive  
White Rock, British Columbia  
V4B 1E6

**Re: Miranda Gold Corp.  
Form 20-F for the fiscal year ended August 31, 2010  
Filed December 16, 2010  
File No. 000-27760**

Dear Mr. Cunningham:

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

Sincerely,

/s/ H. Roger Schwall

H. Roger Schwall  
Assistant Director