



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 2, 2015

Via E-mail

Mr. David G. Watkinson  
Chief Executive Officer  
Emgold Mining Corporation  
789 West Pender Street, Suite 1010  
Vancouver, B.C., V6H 1H2  
Canada

**Re: Emgold Mining Corporation  
Form 20-F for the Year Ended December 31, 2014  
Filed May 6, 2015  
File No. 000-51411**

Dear Mr. Watkinson:

We have completed our review of your filing. We remind you that your comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining