

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

July 31, 2008

## Via U.S. Mail and Fax

Tony Ker Chief Executive Officer Gryphon Gold Corporation Suite 810-1130 W. Pender St. Vancouver, BC Canada V6E 4A4

**Re:** Gryphon Gold Corporation

Form 10-KSB for the Fiscal Year Ended March 31, 2007

Filed June 21, 2007 File No. 333-127635

Dear Mr. Ker:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Karl Hiller Branch Chief