

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

DIVISION OF CORPORATION FINANCE MAIL STOP 7010

October 4, 2007

By U.S. Mail

Mr. Gil Cornblum Dorsey & Whitney BCE Place 161 Bay Street, Suite 4310 Toronto, Ontario M5J 2S1

> Re: Form 40-F for the Fiscal Year Ended December 31, 2006 Filed April 2, 2007 by Yamana Gold Form 40-F/A for the Fiscal Year Ended December 31, 2006 Filed August 20, 2007 by Yamana Gold Response Letter Dated August 20, 2007 Response Letter Dated August 30, 2007 File No. 001-31880

Dear Mr. Cornblum:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

Jill Davis Branch Chief