



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, NE  
WASHINGTON, D.C. 20549-7010

October 22, 2008

Mr. Charles Main  
Chief Financial Officer  
Yamana Gold Inc.  
150 York Street, Suite 1102  
Toronto, Ontario M5H 3S5

**Re: Yamana Gold Inc.  
Form 40-F for Fiscal Year Ended December 31, 2007  
Filed April 1, 2008  
File No. 001-31880**

Dear Mr. Main:

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis  
Branch Chief