

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

DIVISION OF CORPORATION FINANCE

April 14, 2011

Via Facsimile

James R. Brown President and Chief Executive Officer Mill City Gold Corp. 4719 Chapel Road, N.W. Calgary, Alberta T2L 1A7 (403) 640-4024

> Re: Mill City Gold Corp. Amendment No. 3 to Registration Statement on Form 20FR-12G Filed April 6, 2011 File No. 0- 54242

Dear Mr. Brown:

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

Sincerely,

/s/ A.N. Parker

Anne Nguyen Parker Branch Chief