



DIVISION OF
CORPORATION FINANCE

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

August 19, 2010

Mr. Garry L. Anselmo
Chief Executive Officer
Silverado Gold Mines Ltd.
1111 West Georgia Street, Suite 1820
Vancouver, British Columbia, V6E 4M3 Canada

**Re: Silverado Gold Mines Ltd.
Form 8-K Filed May 12, 2009
Form 10-Q for the Fiscal Quarter Ended May 31, 2009
Filed July 15, 2009
Form 8-K filed October 6, 2009
Form 10-Q for the Fiscal Quarter Ended August 31, 2009
Filed October 15, 2009
Response Letter Dated December 23, 2009
File No. 0-12132**

Dear Mr. Anselmo:

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

Sincerely,

H. Roger Schwall
Assistant Director