



DIVISION OF
CORPORATION FINANCE

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

October 15, 2024

George M. Bee
President and Chief Executive Officer
U.S. Gold Corp.
1910 E. Idaho Street
Suite 102-Box 604
Elko, NV 89801

Re: U.S. Gold Corp.
Registration Statement on Form S-1
Filed October 7, 2024
File No. 333-282527

Dear George M. Bee:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Anuja Majmudar at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Brian Boonstra