



DIVISION OF  
CORPORATION FINANCE

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

May 8, 2025

George Bee  
Chief Executive Officer and President  
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-3**  
**Filed May 2, 2025**  
**File No. 333-286946**

Dear George 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 Karina Dorin at 202-551-3763 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation