

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

DIVISION OF CORPORATION FINANCE

June 17, 2020

Edward M. Karr 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-1 Filed June 12, 2020 File No. 333-239146

Dear Mr. Karr:

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 A. Majmudar, Attorney-Advisor, at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation

cc: Rick Werner