

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

DIVISION OF CORPORATION FINANCE

March 19, 2024

Eric Alexander Chief Financial Officer U.S. Gold Corp. 1910 East Idaho Street Suite 102-Box 604 Elko, NV 89801

> Re: U.S. Gold Corp. Form 10-K for the Fiscal Year ended April 30, 2023 Filed July 31, 2023 File No. 001-08266

Dear Eric Alexander:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation