



October 16, 2024

VIA EDGAR

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, DC 20549  
Attention: Anuja Majmudar

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

Dear Ms. Majmudar:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, U.S. Gold Corp. hereby requests that the effective date of the above-referenced registration statement be accelerated so that the same will become effective at 4:00 p.m. Eastern Time on Friday, October 18, 2024, or as soon thereafter as practicable.

Please advise Brian Boonstra of Davis Graham & Stubbs LLP at (303) 892-7348 when the order declaring the registration statement effective is signed.

Sincerely,

By: /s/ Eric Alexander  
Name: Eric Alexander  
Title: Chief Financial Officer

cc: Brian Boonstra, Esq., Davis Graham & Stubbs LLP

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