



DIVISION OF
CORPORATION FINANCE

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

May 5, 2011

Via Facsimile

Mr. Robert Coale
Chief Executive Officer
Patriot Gold Corporation
3651 Lindell Road, Suite D
Las Vegas, Nevada 89103

**Re: Patriot Gold Corporation
Form 10-K for Fiscal Year Ended May 31, 2010
Filed August 30, 2010
Supplemental Response Filed April 28, 2011
File No. 000-32919**

Dear Mr. Coale:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz
Branch Chief