



DIVISION OF
CORPORATION FINANCE

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

August 25, 2023

Trevor Newton
Chief Executive Officer
PATRIOT GOLD CORP
401 Ryland St. Suite 180
Reno, Nevada, 89502

Re: PATRIOT GOLD CORP
Form 10-K for the Fiscal Year Ended December 31, 2022
Filed March 21, 2023
File No. 000-32919

Dear Trevor Newton:

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

cc: Kathy Rasler