



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

May 6, 2010

Ms. Monique Van Oord
Chief Financial Officer
Linux Gold Corp.
240-11780 Hammersmith Way
Richmond, British Columbia, Canada V7A 5E9

**Re: Linux Gold Corp.
Form 20-F for Fiscal Year Ended February 28, 2009
Filed September 14, 2009
File No. 000-30084**

Dear Ms. Van Oord:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief