



DIVISION OF  
CORPORATION FINANCE

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

June 19, 2012

Via E-Mail

John Robertson  
President  
Linux Gold Corporation  
#240 – 11780 Hammersmith Way  
Richmond, BC V7A 5E9, Canada

**Re: Linux Gold Corporation  
Form 20-F for Fiscal Year Ended February 28, 2011  
Filed September 8, 2011  
File No. 000-30084**

Dear Mr. Robertson:

We issued comments to you on the above captioned filing on May 18, 2012. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by July 3, 2012.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Jamie Kessel at (202) 551-3727 or Brian Bhandari at (202) 551-3390 if you have questions.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining