



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 18, 2017

Via E-mail

Robert Landau  
President and Chief Executive Officer  
Pacific Gold & Royalty Corp.  
848 N. Rainbow Blvd. #2987  
Las Vegas, NV 89107

**Re: Pacific Gold & Royalty Corp.  
Registration Statement on Form 10  
Filed October 4, 2017  
File No. 000-32629**

Dear Mr. Landau:

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,

/s/ John Reynolds

John Reynolds  
Assistant Director  
Office of Beverages,  
Apparel and Mining

cc: Andrew Hudders, Esq.