



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

May 29, 2009

Mr. Richard Whatley  
President/CEO  
Alpha Gold Corporation  
410 Donald Street  
Coquitlam, British Columbia Canada V3K 3Z8

**Re: Alpha Gold Corporation**  
**Form 20-F/A for the Fiscal Year Ended February 29, 2008**  
**Filed May 29, 2009**  
**File No. 0-31192**

Dear Mr. Whatley:

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

Sincerely,

Jill S. Davis  
Branch Chief