



DIVISION OF  
CORPORATION FINANCE

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

October 9, 2014

Via E-mail

John Glen  
Chief Financial Officer  
Besra Gold, Inc.  
Suite 500-10 King Street East  
Toronto, Ontario, Canada, M5C 1C3

**Re: Besra Gold, Inc.**  
**Form 20-F for the Fiscal Year Ended June 30, 2013**  
**Filed September 18, 2013**  
**File No. 000-52324**

Dear Mr. Glen:

We issued comments on the above captioned filing on March 10, 2014. On September 23, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

Please contact Steve Lo, Staff Accountant at 202-551-3394 or Nasreen Mohammed, Assistant Chief Accountant at 202-551-3773 if you have any questions.

Sincerely,

/s/Tia L. Jenkins

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