



DIVISION OF
CORPORATION FINANCE
Mail Stop 7010

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

August 14, 2008

Via U.S. Mail

Tim Callaway, Chief Executive Officer
Bullion River Gold Corp.
3500 Lakeside Court, Suite 200
Reno, Nevada 89509

**Re: Bullion River Gold Corp.
Schedule 14C
Filed June 12, 2008
File No. 333-85414**

Dear Mr. Callaway:

We have completed our review of your Schedule 14C and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director

cc: C. Moncada-Terry