



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

May 11, 2009

Mr. Robert J. MacDonald  
Senior Vice President and Chief Financial Officer  
NovaGold Resources, Inc.  
200 Granville Street, Suite 2300  
Vancouver, British Columbia CANADA V6C 1S4

**Re: NovaGold Resources, Inc.**  
**Form 40-F for Fiscal Year Ended November 30, 2007**  
**Filed March 4, 2008**  
**File No. 1-31913**

Dear Mr. MacDonald:

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

Chris White  
Branch Chief