



DIVISION OF
CORPORATION FINANCE

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

January 23, 2020

James Longshore
Chief Executive Officer
Xtra-Gold Resources Corp.
Village Road Plaza, Suite 2150
P.O. Box AP 59217
Nassau
Bahamas

Re: Xtra-Gold Resources Corp.
Form 20-F/A for the Fiscal Year Ended December 31, 2018
Filed July 31, 2019
File No. 333-139037

Dear Mr. Longshore:

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,

Division of Corporation Finance
Office of Energy & Transportation