



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

February 20, 2007

Mr. Marcus Segal
Chief Executive Officer
Stargold Mines, Inc.
245 Park Avenue, 24th and 39th Floors
New York, New York 10167

Re: Stargold Mines, Inc.
Item 4.01 Form 8-K
Filed January 29, 2007
File No. 0-51197

Dear Mr. Segal:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

April Sifford
Branch Chief