



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

September 25, 2008

Mr. Robert Card  
Chief Executive Officer  
Jet Gold Corporation  
Suite 1102, 475 Howe Street  
Vancouver, British Columbia, Canada V6C 2B3

**Re: Jet Gold Corporation**  
**Form 20-F/A for the Year Ended August 31, 2006**  
**Filed on April 17, 2008**  
**Form 20-F for the Year Ended August 31, 2007**  
**Filed on February 29, 2008**  
**Response Letter Dated April 17, 2008**  
**Response Letter Dated September 2, 2008**  
**File No. 000-51212**

Dear Mr. Card:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Jill Davis  
Branch Chief