



DIVISION OF  
CORPORATION FINANCE

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

June 10, 2011

Via E-mail

Mr. Ronald Yadin Lowenthal  
President  
Aspa Gold Corp.  
36101 Bob Hope Drive  
Suite E5-238  
Rancho Mirage, California 92270

**Re: Aspa Gold Corp.  
Form 8-K  
Filed April 29, 2011  
Amendments No. 1 and 2 to Form 8-K  
Filed May 24, 2011 and June 8, 2011  
File No. 000-53435**

Dear Mr. Lowenthal:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/Tia Jenkins

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Health care Services