



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

November 16, 2009

Via U.S. Mail

Mr. Rauno Perttu
Chief Executive Officer
Aultra Gold, Inc.
120 North 5th Street
PO Box 1049
Jacksonville, OR 97530

Re: Aultra Gold, Inc.
Preliminary Schedule 14C
Filed September 24, 2009
File No. 0-52689

Dear Mr. Perttu:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director