



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

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

September 24, 2009

Mr. Mike Wood
President and Chief Executive Officer
Raven Gold Corp.
7250 N.W. Expressway, Suite 260
Oklahoma City, Oklahoma 73132

Re: Raven Gold Corp.
Item 4.01 Form 8-K Filed September 18, 2009
File No. 333-126680
Response Letter dated September 18, 2009

Dear Mr. Wood:

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

Sincerely,

Karl Hiller
Branch Chief