



DIVISION OF
CORPORATION FINANCE

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

March 22, 2011

Via Facsimile

Mr. James D. Davidson
Chief Executive Officer
California Gold Corp.
4515 Ocean View Blvd., Suite 305
La Canada, CA 91011

**Re: California Gold Corp.
Item 4.01 Form 8-K
Filed July 9, 2010
Amended March 2, 2011, March 4, 2011 and March 18, 2011
File No. 333-134549**

Dear Mr. Davidson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz
Branch Chief

cc: Mr. Paul C. Levites, Esq.