



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

May 21, 2009

Mr. David C. Mathewson
Chief Executive Officer and President
Nevada Gold Holdings, Inc.
1265 Mesa Drive
Fernley, NV 89408

Re: Nevada Gold Holdings, Inc.
Form 10-K for the Year Ended December 31, 2008
Filed April 14, 2009
File No. 000-52636

Dear Mr. Mathewson:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

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