



DIVISION OF
CORPORATION FINANCE

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

November 27, 2012

Via E-mail
Kelly Stopher
Chief Financial Officer
Star Gold Corporation
611 E. Sherman Avenue
Coeur d'Alene, Idaho USA 83814

**Re: Star Gold Corporation
Form 10-K for Fiscal Year Ended April 30, 2012
Filed August 13, 2012
File No. 000-52711**

Dear Mr. Stopher:

We issued comments to you on the above captioned filing on October 4, 2012. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by December 11, 2012.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at:
<http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>,
<http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

You may contact George Schuler, Mining Engineer, at (202) 551-3718 or me at (202) 551-3795 if you have any questions.

Sincerely,

/s/ John Reynolds

John Reynolds
Assistant Director