



DIVISION OF  
CORPORATION FINANCE

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

December 27, 2010

Mr. Kenneth Stead  
President  
Kat Gold Holdings Corp.  
1149 Topsail Rd.  
Mount Pearl, Newfoundland  
A1N 5G2, Canada

**Re: Kat Gold Holdings Corp.  
Amendment Number 3 to Form 8-K  
Filed December 22, 2010  
Form 10-Q for the Six Months Ended June 30, 2010  
Filed August 12, 2010  
File No. 000-53450**

Dear Mr. Stead:

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

Sincerely,

/s/ Larry Spigel  
Larry Spigel  
Assistant Director

cc: Henry Nisser, Esq.  
via facsimile: (212) 809-5449