



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

January 24, 2018

Via E-mail

Stephen Alferts  
President and Chief Executive Officer  
Pershing Gold Corporation  
1658 Cole Boulevard  
Building 6-Suite 210  
Lakewood, CO 80401

**Re: Pershing Gold Corporation  
Registration Statement on Form S-1  
Filed January 18, 2018  
File No. 333-222612**

Dear Mr. Alferts:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Ronald E. Alper at (202) 551-3329 with any questions.

Sincerely,

/s/ Brigitte Lippmann (for)

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Mining

cc: Brian Boonstra, Esq.  
Davis Graham & Stubbs LLP