



DIVISION OF  
CORPORATION FINANCE

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

February 25, 2011

Lauren Notar  
Chief Executive Officer  
Source Gold Corp.  
2 Toronto Street, Suite 234  
Toronto, Ontario, Canada M5C 2B5

**Re: Source Gold Corp.**  
**Form 10-K for Fiscal Year Ended July 31, 2010**  
**Filed November 15, 2010**  
**File No. 333-153881**

Dear Ms. Notar:

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

Sincerely,

Anne Nguyen Parker  
Branch Chief