



DIVISION OF  
CORPORATION FINANCE

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

March 7, 2013

Via E-mail

Mr. David Beling  
Chief Executive Officer and Chief Financial Officer  
Bullfrog Gold Corp.  
897 Quail Run Drive  
Grand Junction, CO 81505

**Re: Bullfrog Gold Corp.  
Form 8-K  
Filed February 25, 2013  
File No. 000-54653**

Dear Mr. Beling:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brian McAllister

Brian McAllister  
Staff Accountant  
Office of Beverages, Apparel, and  
Mining