



DIVISION OF  
CORPORATION FINANCE

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

October 23, 2024

Donat Madilo  
Chief Financial Officer  
Loncor Gold Inc.  
4120 Yonge Street, Suite 304  
Toronto, Ontario  
Canada, M2P 2B8

**Re: Loncor Gold Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2023**  
**File No. 001-35124**

Dear Donat Madilo:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation