



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

DIVISION OF  
CORPORATION FINANCE

January 3, 2012

Mr. Benjamin Ward  
President, Chief Executive Officer, and Director  
Joshua Gold Resources Inc.  
(f/k/a Bio-Carbon Systems International Inc.)  
72 Birch Street East  
Chapleau, Ontario, Canada  
P0M 1K0

**Re: Joshua Gold Resources Inc., f/k/a Bio-Carbon Systems International Inc.  
Form 10-K for Fiscal Year Ended  
December 31, 2010  
Filed April 15, 2011  
File No. 0-53809**

Dear Mr. Ward:

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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz  
Branch Chief

cc: H. Grady Thrasher, IV  
Facsimile No. (404) 760-0225