



DIVISION OF  
CORPORATION FINANCE

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

January 31, 2022

Dino Micacchi  
Chief Financial Officer  
Joshua Gold Resources Inc.  
1033 Pattullo Avenue  
Woodstock, Ontario  
Canada N4V 1C8

**Re: Joshua Gold Resources, Inc.**  
**Form 10-K for the Fiscal Year Ended December, 31 2020**  
**File No. 000-53809**

Dear Mr. Micacchi:

We have reviewed your January 21, 2022 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our December 20, 2021 letter.

Form 10-K for the Fiscal Year Ended December, 31 2020

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1. We note your response to comment 2. For each property please include a map showing the location of the property. Additionally for each property indicate the work completed and the associated cost of the work completed for the most recent fiscal year. To the extent no work was completed on a particular property for the most recent fiscal year include a statement to this effect in your disclosure.

Dino Micacchi  
Joshua Gold Resources Inc.  
January 31, 2022  
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You may contact John Coleman at 202-551-3610 if you have questions regarding comments. Please contact Craig Arakawa at 202-551-3650 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation