



DIVISION OF  
CORPORATION FINANCE

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

March 14, 2022

Dino Micacchi  
Chief Financial Officer  
Joshua Gold Resources Inc.  
1033 Pattullo Avenue  
Woodstock, Ontario  
Canada N4V IC8

**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 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