



DIVISION OF
CORPORATION FINANCE

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

September 12, 2018

Steve Flechner
President
Discovery Gold Corp
P.O. Box 181062
Denver, CO 80218

**Re: Discovery Gold Corp
Registration Statement on Form 10-12G
Filed on July 30, 2018
File No. 000-54709**

Dear Mr. Flechner:

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 Telecommunications