



DIVISION OF  
CORPORATION FINANCE

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

September 26, 2022

Joseph R. Cavatoni  
Principal Executive Officer  
World Gold Trust  
c/o WGC USA Asset Management Company, LLC  
685 Third Avenue, 27th Floor  
New York, NY 10017

**Re: World Gold Trust**  
**Registration Statement on Form S-3**  
**Filed September 20, 2022**  
**File No. 333-267521**

Dear Mr. Cavatoni:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact John Dana Brown at 202-551-3859 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance