



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

March 14, 2017

Via E-mail

Carlo Buffone  
Chief Financial Officer  
Paramount Gold Nevada Corp.  
665 Anderson Street  
Winnemucca, Nevada 89445

**Re: Paramount Gold Nevada Corp.  
Registration Statement on Form S-3  
Filed March 7, 2017  
File No. 333-216512**

Dear Mr. Buffone:

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 Ronald E. Alper at (202) 551-3329 with any questions.

Sincerely,

/s/ Brigitte Lippmann (for)

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Mining

cc: James T. Seery, Esq.  
Duane Morris LLP