



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

DIVISION OF
CORPORATION FINANCE

Mailstop 3233

June 6, 2018

Via E-mail

William Rhind
Chief Executive Officer and Chief Financial Officer
GraniteShares LLC
205 Hudson Street, 7th Floor
New York, NY 10013

**Re: GraniteShares Gold Trust
Registration Statement on Form S-1
Filed June 5, 2018
File No. 333-225431**

Dear Mr. Rhind:

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 me at 202-551-3758 with any questions.

Sincerely,

/s/ Sandra Hunter Berkheimer

Sandra Hunter Berkheimer
Staff Attorney
Office of Real Estate and
Commodities

cc: W. Thomas Conner, Esq.
Vedder Price P.C.
Via E-mail