



DIVISION OF  
CORPORATION FINANCE

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

January 24, 2022

William Rhind  
Chief Executive Officer and Chief Financial Officer  
GraniteShares Gold Trust  
c/o GraniteShares LLC  
205 Hudson Street, 7th floor  
New York, NY 10013

**Re: GraniteShares Gold Trust**  
**Form 10-K for Fiscal Year Ended June 30, 2021**  
**Filed on August 13, 2021**  
**File No. 001-38195**

Dear Mr. Rhind:

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 Finance