



DIVISION OF  
CORPORATION FINANCE

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

November 15, 2024

Janet Turner  
Chief Financial Officer  
Fortitude Gold Corporation  
2886 Carriage Manor Point  
Colorado Springs, CO  
80906

**Re: Fortitude Gold Corporation**  
**Form 10-K for the Fiscal Year ended December 31, 2023**  
**Filed February 27, 2024**  
**File No. 333-249533**

Dear Janet Turner:

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 Energy & Transportation

cc: Jason Reid