

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

October 5, 2022

David Garofalo Chief Executive Officer Gold Royalty Corp. 1030 West Georgia Street Suite 1830 Vancouver, BC V6E 2Y3

Re: Gold Royalty Corp.

Registration Statement on Form F-3

Filed September 27, 2022

File No. 333-267633

Dear David Garofalo:

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 Arthur Tornabene-Zalas at (202) 551-3162 or Laura Nicholson, Special Counsel, at (202) 551-3584 with any questions.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation

cc: Jayun Koo, Esq.