



DIVISION OF
CORPORATION FINANCE

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

May 23, 2024

Tim Smith
Chief Executive Officer
U.S. GoldMining Inc.
1188 West Georgia Street, Suite 1830
Vancouver, BC, Canada V6E 4A2

Re: U.S. GoldMining Inc.
Registration Statement on Form S-3
Filed May 15, 2024
File No. 333-279435

Dear Tim Smith:

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 Cheryl Brown at 202-551-3905 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Alla Digilova, Esq.