



DIVISION OF
CORPORATION FINANCE

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

March 19, 2024

Eric Alexander
Chief Financial Officer
U.S. Gold Corp.
1910 East Idaho Street
Suite 102-Box 604
Elko, NV 89801

Re: U.S. Gold Corp.
Form 10-K for the Fiscal Year ended April 30, 2023
Filed July 31, 2023
File No. 001-08266

Dear Eric Alexander:

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