



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

March 24, 2009

Mr. Gifford A. Dieterle
Chief Executive Officer
Capital Gold Corporation
76 Beaver Street, 14th floor
New York, NY 10005

Re: Capital Gold Corporation
Form 10-K for Fiscal Year Ended July 31, 2008
Filed October 29, 2008
Schedule 14A Filed December 8, 2008
Form 10-Q for Fiscal Quarter Ended October 31, 2008
Filed December 10, 2008
Response Letter Dated January 13, 2009
Response Letter Dated January 15, 2009
Form 10-K/A Fiscal Year Ended July 31, 2008
Filed February 13, 2009
Form 10-Q/A for Fiscal Quarter Ended October 31, 2008
Filed February 13, 2009
Response Letter Dated February 13, 2009
Form 10-K/A Fiscal Year Ended July 31, 2008
Filed March 19, 2009
Response Letter Dated March 19, 2009
File No. 000-13078

Dear Mr. Dieterle:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director