



DIVISION OF  
CORPORATION FINANCE

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

August 1, 2022

Steven J. Antol  
Chief Financial Officer  
Santa Fe Gold Corporation  
2325 San Pedro NE, Suite 225  
Albuquerque, NM 87110

**Re: Santa Fe Gold Corporation**  
**Registration Statement on Form 10-12G**  
**Filed June 14, 2022**  
**File No. 000-20430**

Dear Mr. Antol:

We have completed our review of your filing and any related amendments. 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