

June 8, 2006

Mail Stop 3561

Dr. J. Greig  
CEO and Principal Executive Officer  
Naptau Gold Corporation  
103 East Holly Street, Suite 303  
Bellingham, WA 98226

**Re: Naptau Gold Corporation  
Form 10-KSB for the Year Ended December 31, 2005  
Form 10-QSB for the Quarter Ended March 31, 2006  
File No. 0-2660**

Dear Dr. Greig:

We have reviewed the financial statements included in your filings and have the following comments. Where indicated, we think you should revise your documents in response to these comments. If you disagree, we will consider your explanation as to why our comments are inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filings. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

December 31, 2005 Form 10-KSB  
Item 8A, page 8

1. We note in Item 8A that you have presented a partial definition of disclosure controls and procedures, i.e. "designated such disclosure controls and procedures to ensure..." without including the entire definition. Please revise to disclose the entire definition of disclosure controls and procedures, as specified in section 240.13a-15(e) of the Exchange Act, if any definition is presented.

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March 31, 2006 Form 10-QSB  
Item 3, page 8

2. Please revise the first sentence in Item 3 to discuss the effectiveness as of the end of the fiscal quarter, as required by section 15d-15(b) of the Exchange Act, rather than within the 90 days prior to the date of this report.
3. Please revise line 3 of Item 3 to refer to section 240.13a-15(b) of the Exchange Act, which requires the quarterly evaluation of disclosure controls and procedures.
4. Please revise the second sentence of Item 3 to disclose the entire definition of disclosure controls and procedures, as specified in section 240.15d-15(e) of the Exchange Act, rather than the partial definition on page 8.
5. Please clarify in Item 3 whether the effects of the “limited funding available to staff administrative and clerical positions” constitute a material weakness. State the basis for management’s conclusions.

Closing Comments

6. In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that the company is responsible for the adequacy and accuracy of the disclosure in the filings; staff comments or changes to disclosure in response to staff comments in the filings reviewed by the staff do not foreclose the Commission from taking any action with respect to the filing; and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Please make appropriate revisions in your filings in response to these comments. You may wish to provide us with marked copies of the amendments to expedite our

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review. Please furnish a cover letter with your revisions that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. These revisions and the letter should be filed on EDGAR no later than March 16, 2006. Please understand that we may have additional comments after reviewing your revisions and responses to our comments.

Any questions regarding the comments may be directed to Maureen Bauer, Accountant at (202) 551-3237 or Terence O'Brien, Accounting Branch Chief, at (202) 551-3355. In this regard, please do not hesitate to contact the undersigned or John Reynolds, Chief at (202) 551-3790, who supervised the review of your filing.

Sincerely,

Tia Jenkins  
Senior Assistant Chief  
Accountant  
Office of Emerging Growth  
Companies