



DIVISION OF
CORPORATION FINANCE

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

August 21, 2007

Mr. Paul F. Saxton
Chief Executive Officer and Chief Financial Officer
Lincoln Gold Corporation
Suite 350, 885 Dunsmuir Street
Vancouver, British Columbia, Canada

Re: Lincoln Gold Corporation
Form 10-KSB/A for the Fiscal Year Ended December 31, 2006
Filed August 16, 2007
File No. 000-25827

Dear Mr. Saxton:

We have completed our review of your Form 10-KSB/A and related filings and do not, at this time, have any further comments.

Sincerely,

Brad Skinner
Senior Assistant Chief Accountant