



DIVISION OF  
CORPORATION FINANCE

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

January 23, 2020

James Longshore  
Chief Executive Officer  
Xtra-Gold Resources Corp.  
Village Road Plaza, Suite 2150  
P.O. Box AP 59217  
Nassau  
Bahamas

**Re: Xtra-Gold Resources Corp.**  
**Form 20-F/A for the Fiscal Year Ended December 31, 2018**  
**Filed July 31, 2019**  
**File No. 333-139037**

Dear Mr. Longshore:

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