



DIVISION OF
CORPORATION FINANCE

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

March 28, 2024

David Segelov
Principal Executive Officer
Star Gold Corp.
1875 N. Lakeview Drive, Suite 303
Coeur d'Alene, Idaho 83814

Re: Star Gold Corp.
Form 10-K for the Fiscal Year ended April 30, 2023
Filed September 14, 2023
File No. 000-52711

Dear David Segelov:

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