



DIVISION OF
CORPORATION FINANCE

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

March 27, 2019

William Rhind
Chief Executive Officer and Chief Financial Officer
GraniteShares Gold Trust
c/o GraniteShares LLC
205 Hudson Street, 7th Floor
New York, New York 10013

**Re: GraniteShares Gold Trust
Registration Statement on Form S-3
Filed March 22, 2019
File No. 333-230462**

Dear Mr. Rhind:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Rahul K. Patel, Staff Attorney, at (202) 551-3799 or Erin E. Martin, Legal Branch Chief, at (202) 551-3391 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate and
Commodities

cc: W. Thomas Conner