

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

May 21, 2019

Edward M. Karr Chief Executive Officer U.S. Gold Corp. 1910 Idaho Street, Suite 102 - Box 604 Elko, NV 89801

Re: U.S. Gold Corp.

Form 10-K for Fiscal Year Ended April 30, 2018

Filed July 30, 2018 File No. 001-08266

Dear Mr. Karr:

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 Beverages, Apparel and Mining