

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4628

May 13, 2010

Mr. James Kluber Chief Financial Officer Firstgold Corp. 1055 Cornell Ave P.O. Box 6 Lovelock, NV 89419

Re: Firstgold Corp.

Form 10-K for the Fiscal Year Ended January 31, 2009

Filed September 4, 2009

File No. 0-20722

Dear Mr. Kluber:

We have completed our review of your 2009 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Mark C. Shannon Branch Chief