

**NYSE Regulation**



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Received SEC

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Washington, DC 20549

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**VIA FACSIMILE AND U.S. MAIL**

February 25, 2010

Ms. Velma Smith, Branch Chief  
Securities and Exchange Commission  
Division of Corporation Finance – Filer Support Office  
100 F Street, N.W., Mail Stop 3040  
Washington, D.C. 20549

Re: **Sprott Physical Gold Trust**  
CIK: 0001477049  
Filer No.: 001-34638  
Filing: Form 8-A filed 2/23/2010

Dear Ms. Smith:

Please be advised that NYSE Regulation, Inc. has received (on February 22, 2010) an application from the above-referenced issuer and has approved the following security for listing on NYSE Arca, Inc. ("Exchange"):

**Sprott Physical Gold Trust  
Units**

The Exchange requests acceleration of registration of this security under the Securities Exchange Act of 1934. If there are any questions, please call me at (312) 442-7832. Your assistance is greatly appreciated.

Sincerely,

Craig A. Gray  
Manager, Listing Compliance

Enclosure