

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

SEC-originated letters to filers

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FILED FOR

FIRSTGOLD CORP.

CIK:[878808](#) | IRS No.: [161400479](#) | State of Incorp.:**DE** | Fiscal Year End: **0131**

Type: **UPLOAD**

SIC: **1040** Gold and silver ores

Mailing Address

*1055 CORNELL AVENUE
P.O. BOX 6
LOVELOCK NV 89419*

Business Address

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P.O. BOX 6
LOVELOCK NV 89419
7752737800*



DIVISION OF
CORPORATION FINANCE

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