

ISHARES GOLD TRUST

Form RW

November 19, 2012

November 16, 2012

VIA EDGAR

Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549

Re: iShares® Gold Trust  
Post-Effective Amendment to Registration Statements 333-167807 and 333-184325  
Form RW Application for Withdrawal

Ladies and Gentlemen:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the Securities Act ), iShares® Delaware Trust Sponsor LLC, a Delaware limited liability company acting in its capacity as the sponsor of the iShares® Gold Trust (in such capacity, the Sponsor ), hereby requests the immediate withdrawal of the Post-Effective Amendment to the Registration Statements referred to above (the Amendment ) filed on November 14, 2012, together with all exhibits thereto.

The Amendment was incorrectly tagged as a POS AM filing instead of a POSASR filing. A correctly tagged submission has been filed.

Thank you for your assistance in this matter.

Very truly yours,

iSHARES DELAWARE TRUST SPONSOR LLC

By: /s/ Jack Gee

Name: Jack Gee

Title: Managing Director

By: /s/ Raymund Santiago

Name: Raymund Santiago

Title: Director