

LITTLE SQUAW GOLD MINING CO
Form RW
April 21, 2006

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VIA EDGAR AND FACSIMILE

Securities and Exchange Commission
Judiciary Plaza
Washington, D.C. 20549

Attn: Carmen Moncada-Terry

Re:

Little Squaw Gold Mining Company
Withdrawal Request related to the Amendment No. 1 to
Registration Statement on Form SB-2/A
Filed on April 19, 2006 (SEC File No. 333-130819)

Ladies and Gentlemen:

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Little Squaw Gold Mining Company (the Registrant) hereby requests withdrawal of its amended registration statement on Form SB-2/A (SEC File No. 333-130819) filed with the Securities and Exchange Commission on April 19, 2006.

The Registrant inadvertently filed the post-effective amendment under the EDGAR designation as a pre-effective amendment on EDGAR and intends to re-file the amendment under the appropriate EDGAR designation.

Please contact Kenneth Sam at Dorsey & Whitney LLP, counsel to the Registrant, at 303 629-3445 with any questions.

Very truly yours,

Little Squaw Gold Mining Company

/s/ Richard R. Walters

Richard R. Walters, President

cc: Kenneth G. Sam Dorsey & Whitney LLP

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