



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

July 26, 2007

Mr. H. Lutz Klingmann
President and CEO
Golden Queen Mining Co., Ltd.
6411 Imperial Avenue
West Vancouver, B.C.
Canada

Re: Golden Queen Mining Co., Ltd.
Form 10-KSB for the Fiscal Year Ended December 31, 2006
Filed April 16, 2007
File No. 0-21777

Dear Mr. Klingmann:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

April Sifford
Branch Chief