



DIVISION OF
CORPORATION FINANCE

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

March 14, 2011

Mr. Lutz Klingmann
Principal Executive Officer
Golden Queen Mining Co., Ltd.
6411 Imperial Avenue
West Vancouver, British Columbia
V7W 2J5 Canada

Re: Golden Queen Mining Co., Ltd.
Form 10-K
Filed March 31, 2010
File No. 0-21777

Dear Mr. Klingmann:

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

Sincerely,

Roger Schwall
Assistant Director