

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

April 10, 2019

Brenda Dayton Corporate Secretary GOLDEN QUEEN MINING CO LTD 2300 – 1066 West Hastings Street Vancouver, British Columbia V6E 3X2

> Re: GOLDEN QUEEN MINING CO LTD Preliminary Proxy Statement on Schedule 14A Filed March 22, 2019 File No. 000-21777

Dear Ms. Dayton:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Beverages, Apparel and Mining

cc: Kenneth Sam, Esq.