



DIVISION OF
CORPORATION FINANCE

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.