



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

August 10, 2017

Birgitte Ringstad Vartdal
Principal Executive Officer
Golden Ocean Group Limited
Par-la-Ville Place
14 Par-la-Ville Road
Hamilton HM 08
Bermuda

**Re: Golden Ocean Group Limited
Registration Statement on Form F-3
Filed August 4, 2017
File No. 333-219715**

Dear Mrs. Vartdal:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Donald E. Field at (202) 551-3680 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie
Legal Branch Chief
Office of Transportation and Leisure

cc: Gary J. Wolfe, Esq.
Seward & Kissel LLP