



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