

Mail Stop 3561

October 10, 2008

Ms. Kate Blankenship, Chief Financial Officer  
Golden State Petroleum Transport Corporation  
4<sup>th</sup> Floor Par-la-Ville Place  
14 Par-la-Ville Road  
Hamilton, Bermuda HM 08

**Re: Golden State Petroleum Transport Corporation  
Item 4.01 Form 8-K  
Filed August 14, 2008  
File No. 333-26227**

Dear Ms. Blankenship:

We have completed our review of your Item 4.01 8-K and related filings and have no further comments at this time.

Sincerely,

Heather Clark  
Staff Accountant