



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

January 31, 2011

Via U.S. Mail

Ms. Kate Blankenship, Director  
Golden State Petro IOM I-A PLC  
c/o 15-19 Athol Street  
Douglas, Isle of Man IM1 1LB

**Re: Golden State Petro IOM I-A PLC**  
**Form 20-F for the year ended December 31, 2009**  
**Filed June 18, 2010**  
**File No. 333-26227-01**

Dear Ms. Blankenship:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief