



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

September 22, 2009

Mr. Stephen Pearce  
Chief Financial Officer  
Golden Goliath Resources Ltd.  
675 West Hastings Street #711  
Vancouver, British Columbia  
Canada V6B 1N2

**Re: Golden Goliath Resources Ltd.**  
**Form 20-F/A for Fiscal Year Ended August 31, 2008**  
**Filed July 22, 2009**  
**File No. 000-31204**

Dear Mr. Pearce:

We issued comments to you on the above captioned filing on August 6, 2009. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by October 6, 2009 to provide a substantive response to these comments or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by October 6, 2009, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Joanna Lam at (202) 551-3476 if you have any questions.

Sincerely,

Brad Skinner  
Senior Assistant Chief  
Accountant