



DIVISION OF  
CORPORATION FINANCE

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

June 19, 2012

Via E-Mail

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 for the Fiscal Year Ended August 31, 2011  
Filed February 14, 2012  
File No. 000-31204**

Dear Mr. Pearce:

We issued comments on the above captioned filing on May 3, 2012. On June 4, 2012, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

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

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel, and  
Mining