



DIVISION OF
CORPORATION FINANCE

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

December 2, 2011

Via E-mail

Michael A. Zahorik
Chief Executive Officer
Golden Opportunities Corporation
520 S. Snowmass Circle
Superior, Colorado 80027

Re: Golden Opportunities Corporation
Form 10-K/A for the fiscal year ended January 31, 2011
Filed November 10, 2011
Form 10-Q/A for the fiscal period ended July 31, 2011
Filed November 10, 2011
File No. 0-51190

Dear Mr. Zahorik:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Andrew D. Mew

Andrew D. Mew
Accounting Branch Chief