



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 29, 2009

Mr. Chris Bunka  
Chief Financial Officer and Director  
Golden Aria Corp.  
#604 – 700 West Pender Street  
Vancouver, British Columbia, Canada V6C 1G8

**Re: Golden Aria Corp.  
Form 10-KSB for the Fiscal Year Ended August 31, 2008  
Filed November 26, 2008  
Form 10-Q for the Fiscal Quarter Ended February 28, 2009  
Filed April 14, 2009  
Response Letter Dated March 24, 2009  
File No. 000-51866**

Dear Mr. Bunka:

We have completed our review of your Form 10-KSB and related filings, and have no further comments at this time.

Sincerely,

Christopher J. White  
Branch Chief