



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, NE
WASHINGTON, D.C. 20549-4628

October 8, 2009

Ms. Marilyn Miller
Principal Accounting and Financial Officer
Golden Star Resource Corp.
3340 Toopal Drive
Oceanside, CA 92058

**Re: Golden Star Resource Corp.
Item 4.01 Form 8-K
Filed September 17, 2009
Item 4.01 Form 8-K/A
Filed October 5, 2009
File No. 0-52837**

Dear Ms. Miller:

We have completed our review of your Item 4.01 Form 8-K, and related amendment, and do not, at this time, have any further comments.

Sincerely,

Mark C. Shannon
Branch Chief