



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