



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

June 15, 2010

David C. Lee  
Chief Executive Officer  
Golden Century Resources Limited  
1000 N. West Street, Suite 1200  
Wilmington, Delaware 19801

**Re: Item 4.02 Forms 8-K & 8-K/A**  
**Filed: February 23, 2010, May 27, 2010, June 11, 2010**  
**File No. 0-52842**

Dear Mr. Lee:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Hartz  
Senior Assistant  
Chief Accountant