



DIVISION OF
CORPORATION FINANCE

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

April 27, 2011

Via E-Mail

Mr. Pantelis Zachos
Chief Executive Officer and Chief Financial Officer
Gold Standard Mining Corp.
28030 Dorothy Drive, Suite 307
Agoura Hills, CA 91301

**Re: Gold Standard Mining Corp.
Form 8-K Item 4.01
Filed March 3, 2011, amended April 19, 2011
File No. 0-53434**

Dear Mr. Zachos:

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

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz
Branch Chief