



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 24, 2018

Via E-mail  
Daniel Kunz  
Chief Executive Officer  
Gold Torrent (Canada) Inc.  
960 Broadway Avenue, Suite 530  
Boise, Idaho 83706

**Re: Gold Torrent, Inc.**  
**Form 10-K for the Fiscal Year Ended March 31, 2017**  
**Filed June 23, 2017**  
**File No. 000-53872**

Dear Mr. Kunz:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Brigitte Lippmann (for)

John Reynolds  
Assistant Director  
Office of Beverages, Apparel, and  
Mining

cc: Andrew J. Bond  
Davis Wright Tremaine LLP