



DIVISION OF  
CORPORATION FINANCE

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

October 31, 2019

Stavros Triant  
Chief Executive Officer  
Golden Developing Solutions, Inc.  
4100 E Mississippi Ave, Suite 315  
Denver, CO 80246

**Re: Golden Developing Solutions, Inc.  
Amendment No. 2 to Form 10-12G  
Filed August 14, 2019  
File No. 000-56051**

Dear Mr. Triant:

We issued comments on the above captioned filing on September 6, 2019. On October 9, 2019, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Scott Anderegg, Staff Attorney at 202-551-3342 or Jacqueline Kaufman, Staff Attorney at 202-551-3797 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services