



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

January 22, 2010

Mr. Terry C. Turner  
President, CEO, and Chairman of the Board  
Golden Eagle International, Inc.  
9661 South 700 East  
Salt Lake City, Utah 84070

**Re: Golden Eagle International, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed December 3, 2009, as Amended January 8, 2010  
File No. 0-23726**

Dear Mr. Turner:

We have completed our review of your Schedule 14A and have no further comments at this time.

Sincerely,

Anne Nguyen Parker  
Branch Chief

cc: Herrick Lidstone  
(303) 796-2777