



DIVISION OF  
CORPORATION FINANCE

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

June 28, 2011

Via Facsimile

Mr. Tracy Madsen  
Chief Financial Officer  
Golden Eagle International, Inc.  
9653 South 700 East  
Salt Lake City, Utah 84070

**Re: Golden Eagle International, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2010**  
**Filed April 12, 2011**  
**Form 10-K/A for Fiscal Year Ended December 31, 2010**  
**Filed June 13, 2011**  
**File No. 0-23726**

Dear Mr. Madsen:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Ethan Horowitz

Ethan Horowitz  
Branch Chief