



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

March 17, 2017

Via E-mail

Robert W. Ferguson  
Chief Executive Officer  
Golden Eagle International, Inc.  
1 Park Plaza, Suite 600  
Irvine, CA 92614

**Re: Golden Eagle International, Inc.  
Amended Preliminary Proxy Statement on Schedule 14A  
Filed February 16, 2017  
File No. 000-23726**

Dear Mr. Ferguson:

We have reviewed your February 16, 2017 filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response. After reviewing your response to these comments, we may have additional comments.

1. Please advise us when you intend to file your missing Exchange Act reports.

Please contact Hillary Daniels at (202) 551-3959 or James Lopez at (202) 551-3536 with any questions.

Sincerely,

/s/ James Lopez (for)

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

cc: William T. Hart, Esq.