



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

September 18, 2007

Mr. Thomas G. Mair  
Senior Vice President and Chief Financial Officer  
Golden Star Resources Ltd.  
10901 West Toller Drive, Suite 300  
Littleton, CO 80127-6312

**Re: Golden Star Resources Ltd.  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed March 14, 2007  
Form 10-Q for the Quarterly Period Ended June 30, 2007  
Filed August 7, 2007  
File No. 001-12284**

Dear Mr. Mair:

We have completed our review of your 2006 Form 10-K, and do not, at this time, have any further comments.

Sincerely,

Jill Davis  
Branch Chief