



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

March 26, 2007

Mr. Hemdat Sawh
Chief Financial Officer
Goldbelt Resources LTD
Sterling Tower
372 Bay Street, Suite 1201
Toronto, Ontario Canada
M5H 2W9

**Re: Goldbelt Resources LTD.
Form 20-F for the Fiscal Year Ended June 30, 2006
Filed December 27, 2006
Response Letter Dated March 19, 2007
File No. 0-28296**

Dear Mr. Sawh:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief