



DIVISION OF
CORPORATION FINANCE

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

March 21, 2023

Linjun Guo
Chief Executive Officer
Golden Star Acquisition Corporation
99 Hudson Street, 5th Floor
New York, New York 10013

**Re: Golden Star Acquisition Corporation
Amendment No. 4 to Registration Statement on Form S-1
Filed March 1, 2023
File No. 333-261569**

Dear Linjun Guo:

We have reviewed your amended registration statement 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 this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our November 17, 2022 letter.

Amendment No. 4 to Registration Statement on Form S-1 filed March 1, 2023

Summary

Summary of Risk Factors, page 34

1. We note your response to comment 1. However, it does not appear the disclosure in your summary of risk factors was revised. Accordingly, in your summary of risk factors, for each of the bulleted risks identified under the captions "Risks to investors related to our sponsor being controlled by our chairman and chief executive officer who has significant ties to China and our executive officers and directors being located in or having significant ties to China" and "Risks Related to Doing Business in the PRC if we were to acquire a Business based in or controlled by PRC Residents," please revise to include the

corresponding page number where the more detailed discussion of each risk may be found in the prospectus.

Risk Factors, page 39

2. Please revise the risk factor on page 51 regarding the excise tax to include in your disclosure, if applicable, that the excise tax could reduce the trust account funds available to pay redemptions or that are available to the combined company following a de-SPAC. Describe the risks of the excise tax applying to redemptions in connection with:
 - liquidations that are not implemented to fall within the meaning of “complete liquidation” in Section 331 of the Internal Revenue Code,
 - extensions, depending on the timing of the extension relative to when the SPAC completes a de-SPAC or liquidates, and
 - de-SPACs, depending on the structure of the de-SPAC transaction.

Also describe, if applicable, the risk that if existing SPAC investors elect to redeem their shares such that their redemptions would subject the SPAC to the stock buyback excise tax, the remaining shareholders that did not elect to redeem may economically bear the impact of the excise tax.

General

3. Please revise the filing fee table to register all of the ordinary shares underlying the rights included as part of the units.

Please contact Benjamin Holt at 202-551-6614 or Pam Howell at 202-551-3357 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Robert C. Brighton, Jr.