



DIVISION OF  
CORPORATION FINANCE

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

July 20, 2009

Mr. John Labate  
Chief Financial Officer  
Golden Star Resources Ltd.  
10901 West Toller Drive, Suite 300  
Littleton, Colorado 80127-6312

**Re: Golden Star Resources Ltd.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed February 25, 2009  
File No. 1-12284**

Dear Mr. Labate:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director