



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

Mail Stop 3030

December 10, 2008

Via U.S. Mail

Mr. Gordon R. Arnold
Chief Executive Officer
Sierra Monitor Corporation
1991 Tarob Court
Milpitas, CA 95035

**Re: Sierra Monitor Corporation
Form 10-KSB for the Year Ended December 31, 2007
File No. 000-25699**

Dear Mr. Arnold:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief