



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

December 21, 2016

Via E-mail

Tamara S. Allen  
Chief Financial Officer  
Sierra Monitor Corporation  
1991 Tarob Court  
Milpitas, California 95035

**Re: Sierra Monitor Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**Filed March 30, 2016**  
**File No. 000-07441**

Dear Ms. Allen:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kevin J. Kuhar

Kevin J. Kuhar  
Accounting Branch Chief  
Office of Electronics and Machinery