



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

March 28, 2007

Mr. Marc Hazout
Chief Executive Officer
Silver Dragon Resources, Inc.
1121 Steeles Avenue West, Suite 803
Toronto, Ontario, Canada M2R-3W7

Re: Silver Dragon Resources, Inc.
Form 10-KSB/A for the Fiscal Year Ended December 31, 2005
Filed March 16, 2007
Form 10-QSB/A for the Fiscal Quarter Ended September 30, 2006
Filed March 14, 2007
File No. 000-29657

Dear Mr. Hazout:

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

Sincerely,

April Sifford
Branch Chief