



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

July 20, 2007

Mr. Marc Hazout, Chief Executive Officer
Silver Dragon Resources, Inc.
5160 Yonge Street
Suite 803
Toronto, Ontario, Canada M2N 6L9

Re: Silver Dragon Resources, Inc.
Form 10-KSB/A for the Fiscal Year Ended December 31, 2006
Filed July 18, 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