



DIVISION OF
CORPORATION FINANCE

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

December 15, 2010

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-K for Fiscal Year Ended December 31, 2009
Filed March 31, 2010
Form 10-K/A1 for Fiscal Year Ended December 31, 2009
Filed November 22, 2010
File No. 000-29657

Dear Mr. Hazout:

We have completed our review of your filings, and do not have any further comments at this time.

Sincerely,

W. Bradshaw Skinner
Senior Assistant Chief Accountant