

Mail Stop 3561

February 4, 2009

Ms. Sandra J. Andre  
President and Chief Executive Officer  
Sierra Resource group, Inc  
6767 W. Tropicana Avenue, Suite 207  
Las Vegas, NV 89103

**Re: Sierra Resource Group, Inc  
Form 10-K for the Fiscal Year Ended  
December 31, 2007  
File No. 000-25301**

Dear Ms. Andre:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services

cc: Ronald J. Stauber, Esq.  
Fax: (310) 556-3687