



DIVISION OF  
CORPORATION FINANCE

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

December 19, 2011

Via E-mail

Mr. J. Rod Martin  
Chief Executive Officer  
Sierra Resource Group, Inc  
9550 S. Eastern Avenue, Suite 253  
Las Vegas, Nevada 89123

**Re: Sierra Resource Group, Inc  
Form 10-K for Fiscal Year Ended  
December 31, 2010  
Filed April 18, 2011  
File No. 000-25301**

Dear Mr. Martin:

We issued comments to you on the above captioned filing(s) on November 16, 2011. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to contact us by January 4, 2012 to provide a substantive response to these comments through the agency's EDGAR system or to advise us why you are unable to respond and when you will be able to do so.

If you do not respond to the outstanding comments or contact us by January 4, 2012, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing(s), consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>

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You may contact Raj Rajan, Senior Staff Accountant, at 202-551-3388 or Brian K. Bhandari, Branch Chief, at 202-551-3390 if you have questions.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Mining