



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>

Mr. J. Rod Martin
Sierra Resource Group, Inc
December 19, 2011
Page 2

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