



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

December 19, 2007

By Facsimile and U.S. Mail

Thomas F. Cooke  
President  
Saratoga Resources, Inc.  
2304 Hancock Drive, Suite 5  
Austin, Texas 78756

**Re: Saratoga Resources, Inc.**  
**Form 10-KSB for the Fiscal Year December 31, 2006**  
**Filed March 14, 2007**  
**File No. 000-27563**

Dear Mr. Cooke:

This is to advise you that a preliminary review of the above filing indicates that the audit of your financial statements was conducted in accordance with generally accepted auditing standards rather than the standards of the Public Company Accounting Oversight Board (PCAOB). Please amend your filing to include an audit of your financials statements conducted in accordance with the standards of the PCAOB so that we may conduct a detailed examination.

Closing Comments

Please respond to these comments within 10 business days or tell us when you will provide us with a response.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

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- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact me at (202) 551-3683 with any questions.

Sincerely,

Jill Davis  
Branch Chief