



DIVISION OF
CORPORATION FINANCE
MAIL STOP 4628

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

February 2, 2011

Mr. Edward Hebert
Vice President - Finance
Saratoga Resources, Inc.
7500 San Felipe, Suite 675
Houston, Texas 77063

Re: Saratoga Resources, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed April 14, 2010
File No. 000-27563

Dear Mr. Hebert:

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

Sincerely,

Mark Shannon
Branch Chief