



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