



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

July 17, 2008

Mr. David Zaiken
Chief Executive Officer
Siberian Energy Group Inc.
275 Madison Avenue, 6th Floor
New York, NY 10016

Re: Siberian Energy Group Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2007
Filed April 15, 2008
File No. 333-118902

Dear Mr. Zaiken:

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

Sincerely,

Karl Hiller
Branch Chief