



DIVISION OF
CORPORATION FINANCE

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

March 24, 2009

Mr. Roger A. Van Voorhees
President/Chief Executive Officer
Sterling Mining Company
2201 N. Government Way, Ste E
Coeur d'Alene, ID 83814

Re: Sterling Mining Company
Form 8-K
Filed January 22, 2009
Form 8-K/A1
Filed March 24, 2009
File No. 000-51669

Dear Mr. Van Voorhees:

We have completed our review of your Form 8-K and related filings, and have no further comments at this time.

Sincerely,

Donald F. Delaney
Senior Staff Accountant