



DIVISION OF  
CORPORATION FINANCE

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

April 8, 2014

Via E-mail

Darren Katic  
Chief Executive Officer  
Sara Creek Gold Corp.  
326 S. Coast Highway, Suite 102  
Redondo Beach, CA 90277

**Re: Sara Creek Gold Corp.  
Preliminary Information Statement on Schedule 14C  
Filed March 20, 2014  
File No. 0-52892**

Dear Mr. Katic:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Preliminary Information Statement on Schedule 14C

General

1. We note that your Form 10-K for the fiscal year ended August 31, 2013 is the subject of a review by the staff as to which there are outstanding comments. We will not be in a position to conclude our review of your Preliminary Information Statement until the outstanding comments on your Form 10-K have been resolved.

Amendment Increasing the Number of Authorized Shares of the Company's Capital Stock,  
page 4

Purpose and Effect of the Capital Stock Increase, page 4

2. We note your statement that “[b]ecause of [sic] the number of shares issued and outstanding has almost reached the full amount of authorized capital stock of the Company, if we do not increase the number of authorized shares of Common Stock we will be unable to pursue certain future transactions for the purpose of raising equity capital.” We note your discussion in the Form 8-K filed January 7, 2014 and in the Form 10-Q for the fiscal quarter ended November 30, 2013 concerning up to 33 million additional shares of common stock that may be issuable to Messrs. Katic and Moore in connection with the acquisition of Hawker Energy, LLC. Please enhance your disclosure to indicate whether you would be able to issue these shares if you do not increase the number of authorized shares. Furthermore, we note that the additional 33 million shares are payable upon achievement of milestones that include certain potential future acquisitions. Clarify whether the additional authorized shares might be used to effectuate these potential future acquisitions.
3. If some of the additional authorized shares may be issued in connection with acquisitions, please provide your analysis as to whether financial information is required in your Schedule 14C filing pursuant to Item 13 of Schedule 14A and Item 1 of Schedule 14C.

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 the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. 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 responding to our comments, please provide a written statement from the company acknowledging that:

- 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.

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Please contact Norman von Holtzendorff, Senior Counsel, at (202) 551-3237 or Laura Nicholson at (202) 551-3584 with any questions.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director