



DIVISION OF  
CORPORATION FINANCE

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

August 2, 2011

Via E-mail

James Vandenberg  
Chief Executive Officer  
American Sierra Gold Corp.  
1420 5th Avenue, Suite 2200  
Seattle, Washington 98101

**Re: American Sierra Gold Corp.  
Forms 10-K, 10-K/A1, 10-K/A2 and 10-K/A3 for the Fiscal Year  
Ended July 31, 2010  
Filed November 15, 2010, November 18, 2010, March 7, 2011 and July  
28, 2011, respectively  
Form 10-Q for the Period Ended October 31, 2010  
Filed December 20, 2010  
File No. 000-52927**

Dear Mr. Vandenberg:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Andrew Mew

Andrew Mew  
Accounting Branch Chief