



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

January 12, 2010

Pierre Quilliam
Chairman and Chief Executive Officer
Silver Falcon Mining, Inc.
7322 Manatee Avenue West #299
Bradenton, FL 34209

Re: Silver Falcon Mining, Inc.
Registration Statement on Form 10
Filed August 17, 2009, as amended December 2, 2009
File No. 0- 53765

Dear Mr. Quilliam:

We have completed our review of your Form 10 and have no further comments at this time.

Sincerely,

Anne Nguyen Parker
Branch Chief

cc: Robert Mottern