



DIVISION OF
CORPORATION FINANCE

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

January 24, 2011

Via U.S Mail and Facsimile (416) 947-0167

Mr. Todd D. Sterck
Director and President
Strategic Mining Corporation
130 King Street West, Suite 1800
Toronto, Ontario, Canada M5X 1E3

**Re: Strategic Mining Corporation
Amendment No. 5 to Registration Statement on Form 10
Filed January 21, 2011
File No. 0-53961**

Dear Mr. Sterck:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director