



DIVISION OF
CORPORATION FINANCE

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

March 4, 2008

Mr. Ross A. Mitchell
Vice President, Finance
999 West Hastings Street, Suite 1180
Vancouver, British Columbia
Canada, V6C 2W2

Re: **Silver Standard Resources, Inc.**
Form 20-F for the Fiscal Year Ended December 31, 2006
File No. 0-26434

Dear Mr. Mitchell:

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

Sincerely,

Karl Hiller
Branch Chief