WESTERN SIERRA MINING CORP

FORM 10-Q
(Quarterly Report)

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SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

**[X] QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934
For the quarterly period ended March 31, 2008**

**[ ] TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from _______ to _________**

Commission File Number: 1-1767

WESTERN SIERRA MINING CORP.

(FORMERLY GLOBAL DECS CORP)
(Name of small business issuer in its charter)

Utah	**87-0267213**
(State of Incorporation)	*(I.R.S. Employer I.D. Number)*

2750 Cisco Drive South, Lake Havasu City, AZ 86403
(Address of Principal executive offices) (Zip Code)

Issuer's telephone number: **(928) 680-5513**

Securities registered under Section 12 (b) of the Exchange Act: None

Securities registered under Section 12 (g) of the Exchange Act:

Shares of Common Stock, par value $.001
(Title of class)

The issuer has (1) filed all reports required to be filed by Section 13 or 15 (d) of the Exchange Act during the past 12 months (or such shorter period as the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 day: Yes ☒ No ☐

On March 31, 2008 there were 197,038,187 outstanding shares of the registrant's common stock.

Transitional Small Business Disclosure Format: Yes ☐ No ☒

PART 1 – FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS AND EXHIBITS

We have prepared the following un-audited interim consolidated financial statements pursuant to the rules and regulations of the Securities and Exchange Commission. Certain information and footnote disclosures normal included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America have been condensed or omitted pursuant these rules and regulations. The financial statements reflect all adjustments which are, in the opinion of management necessary to a fair statement of the results for the interim period presented.

You should read the following un-audited interim consolidated financial statements and the accompanying notes together with our Annual Report of Form 10-KSB for the year ended December 31, 2007. Our 2007 Annual Report contains information that may be helpful in analyzing the financial information contained in this report and in comparing our results of operations for the three-month periods ending March 31, 2008 and March 31, 2007.

The Securities and Exchange Commission maintains an Internet site (http://www.sec.gov) which contains reports, proxy and information statements, and other information regarding us. Our Form 10-KSB filed with the Commission includes all exhibits required to be filed with the Commission. Please contact us at 928-680-5513 to request copies of the Form 10-KSB and for information as to the number of pages contained in each of the exhibits and to request copies of the exhibits or additional filings.

WESTERN SIERRA MINING CORP.
(A Exploration Stage Company)
Condensed Balance Sheets
Unaudited

ASSETS	March 31, 2008	December 31, 2007
CURRENT ASSETS		
Cash and cash equivalents	$ 10,798	$ 4,416
Other assets	118,500	-
Total current assets	-	-
	129,298	4,416
PROPERTY AND EQUIPMENT, net		
	600,000	894,797
MINING PROPERTY		
	1,842,399	1,842,399
Total Assets		
	$ 2,571,697	$ 2,741,612

LIABILITIES AND STOCKHOLDERS' EQUITY

CURRENT LIABILITIES		
Accounts payable	$ 12,800	$ -
Accrued expenses	472,500	420,000
Loans from shareholders	207,450	207,450
Current maturities of notes payable	-	-
Total current liabilities	692,750	627,450
LONG-TERM NOTES PAYABLE - RELATED PARTY	286,928	286,928
TOTAL LIABILITIES	979,678	914,378
STOCKHOLDERS' EQUITY		
Common stock - par value $.001 200,000,000 shares authorized; 197,038,187 and 168,338,187 shares issued and outstanding respectively	197,038	168,338
Paid-in capital	6,090,239	5,868,539
Subscription receivable	(100,000)	-
Deficit accumulated during the exploration stage	(4,595,258)	(4,209,643)
Total stockholders' equity	1,592,019	1,827,234
Total Liabilities and Stockholders' Equity		
	$ 2,571,697	$ 2,741,612

WESTERN SIERRA MINING CORP.
(A Exploration Stage Company)
Condensed Statements of Operations
Unaudited

	For the Three Months Ended March 31, 2007	For the Three Months Ended March 31, 2008	From February 25, 2003 (Inception) through March 31, 2008
REVENUES	$ -	$ -	$ -
OPERATING COSTS AND EXPENSES			
Compensation	11,250	30,625	1,245,686
Employee expenses	-	-	44,082
Professional fees	125	125	969,974
Exploration expenses	49,944	43,006	1,093,375
Legal and professional	-	-	98,326
Vehicle and equipment expenses	-	-	70,384
Rent	-	-	48,241
Insurance	-	-	19,753
Licenses,permits, fees	-	-	38,898
Depreciation	-	-	135,391
Office expenses	839	1,061	69,630
Reporting company expenses	165	16,000	28,175
Supplies	-	-	29,064
Organization expenses	-	-	14,181
Total Expenses	62,323	90,817	3,905,160
Operating Loss	(62,323)	(90,817)	(3,905,160)
OTHER INCOME (EXPENSES)			
Loss on disposal of assets	-		(31,964)
Impairment		(294,798)	(294,798)
Interest income	-	-	18
Interest expense	-	-	(363,354)
Income before income taxes	(62,323)	(385,615)	(4,595,258)
Provision for income taxes	-	-	-
NET INCOME (LOSS)	(62,323)	(385,615)	$ (4,595,258)
Earnings Per Share (see Note 2):			
Basic and diluted weighted average number of common shares outstanding	139,918,187	168,338,187	
Basic and diluted net loss per share	$ -	$ -	

WESTERN SIERRA MINING CORP.
(A Exploration Stage Company)
Condensed Statement of Stockholders' Equity
Unaudited

	Common Stock		Paid-in	Deficit Accumulated During the Exploration	Stock To be	Stock To be	Subscription	Deferred	
	Shares	Amount	Capital	Stage	Issued	Cancelled	Receivable	Interest	Total
Issuance of stock to founders, February 15, 2003 ($.001/share)	28,476,200	$ 28,476	$ (14,238)						$ 14,238
Issuance of stock for cash, February 15-December 31, 2003 ($.10/share)	8,432,330	8,432	$ 834,802				$ (29,400)		813,834
Issuance of stock for vehicles and equipment, September 15, 2003 ($.10/share)	1,034,330	1,034	102,399						103,433
Issuance of stock for interest, October 1, 2003 ($.10/share)	332,060	332	32,874						33,206
Issuance of stock for services and expenses, November 1, 2003 ($.10/share)	1,725,080	1,726	170,782						172,508
Stock to be issued for cash received, November 1, 2003 ($.10/share)					$ 129,500				129,500
Reverse acquisition of Western Sierra, Inc., December 1, 2003	5,059,370	5,060	(5,060)						-
Cash received for subscriptions, December 2, 2003 ($.10/share)	1,295,000	1,294	128,206		(129,500)				-
Issuance of stock for cash, December 5, 2003 ($.10/share)	163,160	162	16,154						16,316
Issuance of stock for deferred interest, December 31, 2003 ($.10/share)	3,053,334	3,054	302,279					$ (305,333)	-
Amortization of deferred interest								44,101	44,101
Net loss for period				$ (998,781)					(998,781)
Balance, December 31, 2003	49,570,864	$ 49,570	$ 1,568,198	$ (998,781)	$ -	$ -	$ (29,400)	$ (261,232)	$ 328,355
Issuance of stock for cash, January 1 - December 31, 2004 ($.10/share)	7,685,416	7,686	736,331						744,017
Issuance of stock for materials and equipment, June 30, 2004 ($.10/share)	208,480	208	20,656						20,864
Issuance of stock for compensation and consulting, June 30, 2004 ($.10/share)	2,718,000	2,718	269,082		141,179				412,979
Issuance of replacement shares, December 31, 2004	1,010,014	1,010	(505)			(505)			-
Write off uncollectible subscription receivable, December 31, 2004			(29,400)				29,400		-
Amortization of deferred interest								261,232	261,232
Net loss for period				(1,346,520)					(1,346,520)
Balance, December 31, 2004	61,192,774	$ 61,192	$ 2,564,362	$ (2,345,301)	$ 141,179	$ (505)	$ -	$ -	$ 420,927
Issuance of stock for cash, January 1 - July 7, 2005 ($ 11/share)	293,648	296	30,687						30,983
Issuance of stock for acquisition of mining property, July 7, 2005 ($.08/share)	20,522,634	20,522	1,518,675						1,539,197
Effect 2-for-1 stock split, July 7, 2005	-	-	-						-
Issuance of stock for cash, July 8 - December 31, 2005 ($.21/share)	785,625	785	170,968						171,753
Issuance of stock for professional fees, September 30, 2005 ($.15/share)	4,050,000	4,050	603,450						607,500
Issuance of stock for exploration costs, October 15, 2005 ($.025/share)	10,030,755	10,031	240,738		(105,884)				144,885
Issuance of stock for compensation, December 31, 2005 ($.025/share)	3,343,585	3,343	80,246		(35,295)				48,294
Net loss for period				(909,074)					(909,074)
Balance, December 31, 2005	100,219,021	$ 100,219	$ 5,209,126	$ (3,254,375)	$ -	$ (505)	$ -	$ -	$ 2,054,465
Issuance of stock for cash, January 25, 2006 ($.02/share)	5,850,000	5,850	106,525						112,375
Issuance of stock for cash, November 14, 2006 ($.02/share)	1,250,000	1,250	23,750						25,000
Issuance of stock for interest, December 4, 2006 ($.02/share)	2,000,000	2,000	18,000						20,000
Issuance of stock for professional fees ($.01/share)	1,019,166	1,019	9,364			505			10,888
Issuance of stock for exploration costs ($.01-$.025/share)	29,580,000	29,580	311,220						340,800
Net loss for period				(717,986)					(717,986)
Balance, December 31, 2006	139,918,187	$ 139,918	$ 5,677,985	$ (3,972,361)	$ -	$ -	$ -	$ -	$ 1,845,542
Net loss for period				(62,323)					(62,323)
Balance, March 31, 2007	139,918,187	$ 139,918	$ 5,677,985	$ (4,034,684)	$ -	$ -	$ -	$ -	$ 1,783,219
Issuance of stock for cash, May 25, 2007 ($.01/share)	900,000	900	6,300						7,200
Net loss for period				(59,697)					(59,697)
Balance, June 30, 2007	140,818,187	$ 140,818	$ 5,684,285	$ (4,094,381)	$ -	$ -	$ -	$ -	$ 1,730,722
Issuance of stock for acquisition of mining property, July 9, 2007 ($ 01/share)	15,000,000	15,000	105,000						120,000
Issuance of stock for conversion of debt to equity, July 9, 2007 ($ 01/share)	7,500,000	7,500	42,500						50,000
Issuance of stock for professional fees, July 9, 2007 ($.01/share)	10,000	10	70						80
Net loss for period				(59,795)					(59,795)
Balance, September 30, 2007	163,328,187	$ 163,328	$ 5,831,855	$ (4,154,176)	$ -	$ -	$ -	$ -	$ 1,841,007
Issuance of stock for acquisition of mining property, October 15, 2007 ($.01/share)	4,000,000	4,000	28,000						32,000
Issuance of stock for professional fees, October 15, 2007 ($.01/share)	210,000	210	1470						1,680
Issuance of stock for cash, November 18, 2007 ($.01/share)	800,000	800	7,214						8,014
Net loss for period				(55,467)					(55,467)
Balance, December 31, 2007	168,338,187	$ 168,338	$ 5,868,539	$ (4,209,643)	$ -	$ -	$ -	$ -	$ 1,827,234
Issuance of stock for professional fees, January 2, 2008 ($.01/share)	4,050,000	4,050	28,350						32,400
Issuance of stock for compensation, January 2, 2008 ($.01/share)	14,750,000	14,750	103,250						118,000
Issuance of stock for cash, January 2, 2008 ($.01/share)	9,900,000	9,900	90,100				(100,000)		-
Net loss for period				(385,615)					(385,615)
Balance, March 31, 2008	197,038,187	$ 197,038	$ 6,090,239	$ (4,595,258)	$ -	$ -	$ (100,000)	$ -	$ 1,592,019

WESTERN SIERRA MINING CORP.

(A Exploration Stage Company)
Condensed Statements of Cash Flows
Unaudited

	For the Three Months Ended March 31, 2007	For the Three Months Ended March 31, 2008	From February 25, 2003 (Inception) through March 31, 2008
Operating Activities			
Net loss	$ (62,323)	$ (385,615)	$ (4,595,258)
Adjustments to reconcile net loss to net cash			
useed in operating activities:			
Depreciation and amortization	-	31,500	210,992
Issuance of shares to founders for organization costs	-	-	14,238
Issuance of shares for exploration, compensation and expenses	-	400	1,740,015
Issuance of shares for interest expense	-	-	53,206
Loss on disposal of assets	-	-	31,964
Impairment	-	294,798	294,798
Amortization of deferred interest	-	-	261,232
(Increase) decrease in assets:			
Other assets	-	-	(1)
Increase (decrease) in liabilities:			
Accounts payable and accrued expenses	52,500	65,299	485,299
Total adjustments	52,500	391,997	3,091,743
Net cash used in operating activities	(9,823)	6,382	(1,503,515)
Investing Activities			
Purchases of property and equipment	-	-	(313,045)
Proceeds from sales of property and equipment	-	-	14,600
Cash paid for plant development costs	-	-	(844,220)
Net cash used in investing activities	-	-	(1,142,665)
Financing Activities			
Issuance of stock for cash	-	-	2,058,991
Payments on borrowings	-	-	(124,999)
Proceeds from borrowings	-	-	723,086
Net cash used in financing activities	-	-	2,657,078
Net increase(decrease) in cash and cash equivalents	(9,823)	6,382	10,798
Cash and cash equivalents at beginning of period	15,926	4,416	-
Cash and cash equivalents at end of period	$ 6,103	$ 10,798	$ 10,798
Supplemental cash flow information:			
Cash paid during the period for interest	$ -	$ -	$ 4,814
Cash paid during the period for income taxes	$ -	$ -	$ -
Noncash investing and financing activities:			
Acquisition of vehicles and equipment by issuance of stock	$ -	$ -	$ 124,297
Acquisition of mining property by issuance of stock	$ -	$ -	$ 1,751,197
Note issued for acquisition of equipment	$ -	$ -	$ 9,000
Issuance of stock for deferred interest	$ -	$ -	$ 229,000

NOTE 1 - Organization and Basis of Presentation

Western Sierra Mining Corp. ("Western Sierra", "the Company", "we" or "us")(formerly Global Decs Corp.) was formed in 1907 in the State of Utah to engage in gold and other precious mineral mining. The Company is an exploration stage enterprise.

On December 1, 2003 we entered into a Share Exchange Agreement with Western Sierra, Inc., whereby Western Sierra, Inc. became a wholly owned subsidiary of Western Sierra Mining Corp. The agreement provided for the exchange of 20,000,000 shares of the Company's common stock for 4,000,000 shares or 100% of the outstanding common stock of Western Sierra, Inc. The shareholders of Western Sierra, Inc. owned approximately 90% of the stock of Western Sierra Mining Corp. after consummation of the transaction. Western Sierra, Inc. was subsequently dissolved and all operations transferred into Western Sierra Mining Corp.

In the opinion of management, the accompanying balance sheets and related interim statements of income, cash flows, and stockholders' equity, consisting only of normal recurring items, necessary for their fair presentation in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP"). Preparing financial statements requires management to make estimates and assumptions that affect the amounts of assets, liabilities, revenue, and expenses. Actual results and outcomes may differ from management's estimates and assumptions.

Interim results are not necessarily indicative of results for a full year. The information included in this Form 10-Q should be read in conjunction with information included in the December 31, 2007 Form 10-K. For presentation purposes, certain balances contained in these notes that are either unchanged or immaterially changed for the period presented are reflected as of the previous year end, December 31, 2007.

NOTE 2 - Summary of Significant Accounting Policies

Cash and Cash Equivalents

The Company considers those short-term, highly liquid investments with original maturities of three months or less as cash and cash equivalents.

Mining, Milling and Other Property and Equipment

Mining, milling and other property and equipment is reported at cost. It is the Company's policy to capitalize costs incurred to improve and develop the mining properties. General exploration costs and costs to maintain rights and leases are expensed as incurred. Management periodically reviews the recoverability of the capitalized mineral properties and mining equipment. Management takes into consideration various information including, but not limited to, historical production records taken from previous mine operations, results of exploration activities conducted to date, estimated future prices and reports and opinions of outside consultants.

When it is determined that a project or property will be abandoned or its carrying value has been impaired, a provision is made for any expected loss on the project or property.

Depletion of mining improvements will be computed using the units of production method. The Company has made no provision for depletion for the period from February 25, 2003 (inception) to December 31, 2007 as production had not commenced.

Provision is made for depreciation of office furniture fixtures and equipment, machinery and equipment, and building. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets which are 5 to 10 years. The Company has made no provision for depreciation of the Picacho Plant in these financial statements as production has not yet commenced.

Impairment of Long-Lived Assets

In accordance with Statement of Financial Accounting Standards (“SFAS”) 121, "Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets to be Disposed of," the Company reviews its long-lived assets for impairments. Impairment losses on long-lived assets are recognized when events or changes in circumstances indicate that the undiscounted cash flows estimated to be generated by such assets are less than their carrying value and, accordingly, all or a portion of such carrying value may not be recoverable. Impairment losses then are measured by comparing the fair value of assets to their carrying amounts. The Company recognized an impairment loss of $294,798 at March 31, 2008 on the Picacho Plant in Sonora, Mexico.

Revenue Recognition

Revenues, if any, from sales of minerals will be recognized when earned.

Earnings Per Share

Basic (loss) per share is calculated by dividing the Company’s net loss applicable to common shareholders by the weighted average number of common shares during the period. Diluted earnings per share is calculated by dividing the Company’s net income available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted for any potentially dilutive debt or equity. There are no such common stock equivalents outstanding as of December 31, 2007 and December 31, 2006.

	For the Year Ended December 31, 2007	For the Year Ended December 31, 2006
Loss (numerator)	$ (237,282)	$ (717,986)
Shares (denominator)	168,338,187	120,068,604
Per share amount	$ (0.00)	$ (0.01)

Income Taxes

The Company records deferred income taxes using the liability method as prescribed under the provisions of SFAS No. 109. Under the liability method, deferred tax assets and liabilities are recognized for the expected future tax consequences of temporary differences between the financial statement and income tax bases of the Company's assets and liabilities. An allowance is recorded, based upon currently available information, when it is more likely than not that any or all of the deferred tax assets will not be realized. The provision for income taxes includes taxes currently payable, if any, plus the net change during the year in deferred tax assets and liabilities recorded by the Company

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

Environmental Remediation Costs

Environmental remediation costs are accrued based on estimates of known environmental remediation exposure. Such accruals are recorded even if significant uncertainties exist over the ultimate cost of the remediation. It is reasonably possible that the Company's estimates of reclamation liabilities, if any, could change as a result of changes in regulations, extent of environmental remediation required, means of reclamation or cost estimates. Ongoing environmental compliance costs, including maintenance and monitoring costs, are expensed as incurred. There were no environmental remediation costs accrued at March 31, 2008.

Recently Issued Accounting Pronouncements

In December 2007, the SEC issued Staff Accounting Bulletin (SAB) No. 110 regarding the use of a "simplified" method, as discussed in SAB No. 107 (SAB 107), in developing an estimate of expected term of "plain vanilla" share options in accordance with SFAS No. 123 (R), Share-Based Payment. In particular, the staff indicated in SAB 107 that it will accept a company's election to use the simplified method, regardless of whether the company has sufficient information to make more refined estimates of expected term. At the time SAB 107 was issued, the staff believed that more detailed external information about employee exercise behavior (e.g., employee exercise patterns by industry and/or other categories of companies) would, over time, become readily available to companies. Therefore, the staff stated in SAB 107 that it would not expect a company to use the simplified method for share option grants after December 31, 2007. The staff understands that such detailed information about employee exercise behavior may not be widely available by December 31, 2007. Accordingly, the staff will continue to accept, under certain circumstances, the use of the simplified method beyond December 31, 2007. The Company currently uses the simplified method for "plain vanilla" share options and warrants, and will assess the impact of SAB 110 for fiscal year 2009. It is not believed that this will have an impact on the Company's consolidated financial position, results of operations or cash flows.

In December 2007, the FASB issued SFAS No. 160, Non-controlling Interests in Consolidated Financial Statements—an amendment of ARB No. 51. This statement amends ARB 51 to establish accounting and reporting standards for the non-controlling interest in a subsidiary and for the deconsolidation of a subsidiary. It clarifies that a non-controlling interest in a subsidiary is an ownership interest in the consolidated entity that should be reported as equity in the consolidated financial statements. Before this statement was issued, limited guidance existed for reporting non-controlling interests. As a result, considerable diversity in practice existed. So-called minority interests were reported in the consolidated statement of financial position as liabilities or in the mezzanine section between liabilities and equity. This statement improves comparability by eliminating that diversity. This statement is effective for fiscal years, and interim periods within those fiscal years, beginning on or after December 15, 2008 (that is, January 1, 2009, for entities with calendar year-ends). Earlier adoption is prohibited. The effective date of this statement is the same as that of the related Statement 141 (revised 2007). The Company will adopt this Statement beginning March 1, 2009. It is not believed that this will have an impact on the Company's consolidated financial position, results of operations or cash flows.

In December 2007, the FASB, issued FAS No. 141 (revised 2007), Business Combinations. This Statement replaces FASB Statement No. 141, Business Combinations, but retains the fundamental requirements in Statement 141. This Statement establishes principles and requirements for how the acquirer: (a) recognizes and measures in its financial statements the identifiable assets acquired, the liabilities assumed, and any non-controlling interest in the acquiree; (b) recognizes and measures the goodwill acquired in the business combination or a gain from a bargain purchase; and (c) determines what information to disclose to enable users of the financial statements to evaluate the nature and financial effects of the business combination. This statement applies prospectively to business combinations for which the acquisition date is on or after the beginning of the first annual reporting period beginning on or after December 15, 2008. An entity may not apply it before that date. The effective date of this statement is the same as that of the related FASB Statement No. 160, Non-controlling Interests in Consolidated Financial Statements. The Company will adopt this statement beginning March 1, 2009. It is not believed that this will have an impact on the Company's consolidated financial position, results of operations or cash flows.

In February 2007, the FASB, issued SFAS No. 159, The Fair Value Option for Financial Assets and Liabilities—Including an Amendment of FASB Statement No. 115. This standard permits an entity to choose to measure many financial instruments and certain other items at fair value. This option is available to all entities. Most of the provisions in FAS 159 are elective; however, an amendment to FAS 115 Accounting for Certain Investments in Debt and Equity Securities applies to all entities with available for sale or trading securities. Some requirements apply differently to entities that do not report net income. SFAS No. 159 is effective as of the beginning of an entities' first fiscal year that begins after November 15, 2007. Early adoption is permitted as of the beginning of the previous fiscal year provided that the entity makes that choice in the first 120 days of that fiscal year and also elects to apply the provisions of SFAS No. 157 Fair Value Measurements. The Company will adopt SFAS No. 159 beginning March 1, 2008 and is currently evaluating the potential impact the adoption of this pronouncement will have on its consolidated financial statements.

In September 2006, the FASB issued SFAS No. 157, Fair Value Measurements. This statement defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles (GAAP), and expands disclosures about fair value measurements. This statement applies under other accounting pronouncements that require or permit fair value measurements, the Board having previously concluded in those accounting pronouncements that fair value is the relevant measurement attribute. Accordingly, this statement does not require any new fair value measurements. However, for some entities, the application of this statement will change current practice. This statement is effective for financial statements issued for fiscal years beginning after November 15, 2007, and interim periods within those fiscal years. Earlier application is encouraged, provided that the reporting entity has not yet issued financial statements for that fiscal year, including financial statements for an interim period within that fiscal year. The Company will adopt this statement March 1, 2008, and it is not believed that this will have an impact on the Company's consolidated financial position, results of operations or cash flows.

SFAS No. 149 "Amendment of Statement 133 on derivative instruments and hedging activities". This statement amends and clarifies financial accounting and reporting for derivative instruments embedded in other contracts (collectively referred to as derivatives) and for hedging activities under SFAS 133, "Accounting for derivative instruments and hedging activities".

SFAS No. 150 "Accounting for certain financial instruments with characteristics of both liabilities and equity". This statement establishes standards for how an issuer classifies and measures certain financial instruments with characteristics of both liabilities and equity.

The Company believes that the above standards would not have a material impact on its financial position, results of operations or cash flows.

NOTE 3 - Going Concern

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. This basis of accounting contemplates the recovery of the Company's assets and the satisfaction of its liabilities in the normal course of business. Through March 31, 2008, the Company had incurred cumulative losses of $4,563,358 and negative working capital of $681,952 as of March 31, 2008. The Company's successful transition from an exploration stage company to attaining profitable operations is dependent upon obtaining financing adequate to fulfill its exploration activities, development of its properties and achieving a level of revenues adequate to support the Company's cost structure. Management's plan of operations anticipates that the cash requirements for the next twelve months will be met by obtaining capital contributions through the sale of its common stock and cash flows from operations. There is no assurance that the company will be able to implement the plan.

NOTE 4 - Stockholders' Equity

At various stages in the Company's development we have issued shares of common stock, valued at fair market value, for services or assets with a corresponding charge to operations or property and equipment. In accordance with SFAS 123, these transactions, except for stock issued to employees, have been recorded on the Company's books at the fair value of the consideration received or the fair value of the common stock issued, whichever is more reliably measured. The following equity transactions were recorded:

2003:

We issued 5,695,240 shares to founders for organization costs totaling $14,239.

We issued 1,686,466 shares for cash consideration totaling $843,233 of which $29,400 was subscribed but not paid as of December 31, 2003.

We issued 206,866 shares for purchase of vehicles and equipment totaling $103,433. We issued 345,016 shares for employee compensation and expenses totaling $172,508.

On March 12, 2003 two individuals advanced us a total of $100,183. These advances were converted to common stock on August 30, 2003 at a rate of one share for each $1.00 advanced to us for a total of 200,366 shares. We also issued an additional 66,412 shares in payment of interest on the advances valued at $33,206.

On December 1, 2003 we entered into a Share Exchange Agreement with Western Sierra, Inc. whereby Western Sierra, Inc. became a wholly owned subsidiary of Western Sierra Mining Corp. (formerly Global Decs Corp.). The agreement provided for the exchange of 20,000,000 shares of the Company's common stock for 4,000,000 shares of common stock of Western Sierra, Inc. The shareholders of Western Sierra, Inc. owned approximately 90% of the stock of Western Sierra Mining Corp. after consummation of the transaction. The exchange was accounted for as a reverse acquisition. Accordingly, the combination of the two companies is recorded as a recapitalization of Western Sierra Inc., pursuant to which Western Sierra, Inc. is treated as the continuing entity. In accordance with the agreement, the board of directors of Western Sierra Mining Corp. authorized an amendment to the Articles of Incorporation to change the name of the corporation to from Global Decs Corp. to Western Sierra Mining Corp. As a result of the Share Exchange Agreement, Western Sierra, Inc. has become a wholly owned subsidiary of Western Sierra Mining Corp.

We received cash of $129,500 for 259,000 shares to be issued as of December 31, 2003.

2004:

We issued 7,685,416 shares for cash consideration totaling $708,017.
We issued 208,480 shares for purchase of equipment and materials totaling $20,864.
We issued 2,718,000 shares for employee compensation totaling $271,800.

2005:

We issued 1,864,898 shares for cash totaling $202,736.
We issued 20,522,634 shares for purchase of a mining property totaling $1,539,197.
We issued 8,100,000 shares for professional fees totaling $607,500.
We issued 20,061,510 shares for exploration costs totaling $250,769.
We issued 6,687,170 shares for employee compensation totaling $83,589.
On July 7, 2005, the Company authorized a 2-for-1 stock split.

On December 31, 2005, the shareholders elected to increase the authorized common shares from 100,000,000 to 200,000,000.

2006:
From January 25 – November 14, 2006, we issued 7,100,000 shares for cash consideration totaling $137,375.
On December 4, 2006, we issued 2,000,000 shares for interest on debt totaling $20,000.
On December 4, 2006, we issued 1,019,166 shares for consulting fees totaling $10,383.
On August 6, 2006, we issued 29,580,000 shares for exploration costs totaling $340,800.

2007:
On May 25, 2007, we issued 900,000 shares for cash consideration totaling $7,200.
On July 9, 2007, we issued 22,500,000 shares as part of the purchase of a mining property totaling $180,000.
On July 9, 2007, we issued 10,000 shares for consulting fees totaling $80.

2008:

On January 2, 2008, we issued 4,050,000 shares for professional fees totaling $32,400.
On January 2, 2008 we issued 14,750,000 shares for directors and officers compensation totaling $118,000.
On January 2, 2008, we issued 9,900,000 shares for cash subscription totaling $100,000.

The value of shares, other than shares issued as founder’s shares, is based on the most recent market price as of the transaction date.

NOTE 5 - Acquisition of Mining Property

On July 27, 2005, the Company entered into an agreement with ASDI, LLC, ("ASDI"), whereby the Company obtained the rights to mine barite and placer gold on certain mineral claims owned by ASDI located in Crescent Valley, Nevada, hereafter referred to as Mud Springs., in exchange for a total of 20,522,634 shares of the Company's common stock valued at $.075 per share for a total of $1,539,137. Under the terms of the agreement, the Company will pay ASDI a royalty of $5.00 per tone for each ton of barite mined and delivered. The Company will also pay ASDI 25% of the net profits from production from all placer gold removed from the Mud Springs property. SFAS 123 specifies that this transaction be recorded on the Company's books at the fair value of the consideration received or the fair value of the common stock issued, whichever is more reliably measured. It was determined that the Company's stock, based on recent sales and market activity, was more reliably measured as of the date of the acquisition than the consideration received.

NOTE 6 - Mining, Milling and Other Property and Equipment

Property and equipment at December 31, consists of the following:

	2004	2005	2006/2007
Mining equipment	$ 49,339	$ 55,037	$ 5,698
Shop tools and equipment	49,298	49,298	-
Office equipment	3,597	3,597	-
Vehicles	77,502	78,134	33,011
Picacho plant development costs	694,106	844,220	878,648
	873,842	1,030,286	917,357
Less: Accumulated depreciation	(68,620)	(106,313)	(22,559)
	$ 805,222	$ 923,973	$ 894,798

NOTE 7 - Related Parties

2003:

In June, 2003, the Company acquired an RV to be used as a field office from the Company's Chairman and CEO in exchange for 15,000 shares of common stock and the assumption of $9,000 of debt payable to a bank. In November, 2003, the Company issued 38,000 shares of common stock to the Company's Chairman and CEO for expenses of $19,000 which he incurred on behalf of the Company and 195,416 shares of common stock for services and expenses totaling $97,708.

In June, 2003, the Company issued 90,866 shares of common stock to a shareholder in exchange for equipment totaling $45,433.

In September, 2003, the Company issued 100,200 shares of common stock to a shareholder in exchange for vehicles and equipment amounting to $50,100

In November, 2003, the Company issued 110,000 shares of common stock to the its officers and employees for services totaling $55,000.

2004:
In July, 2004, the Company issued 288,000 shares of common stock to each of its directors in exchange for services totaling $271,800.

2005:
In December, 2005, the Company issued 26,748,680 shares of common stock to its officers and employees in exchange for services totaling $334,358. Also in December, 2005, the Company approved two year employment contracts for the CEO and CFO at their current salary levels.

2006:
In January and December, the Company issued a total of 29,580,000 shares to its officers and employees in exchange for services totaling $340,800.

NOTE 8 - Notes Payable

	December 31,		
	2005	2006	2007
Notes payable to shareholders, unsecured, due October 23 - November 14, 2004, bearing no interest	$ 113,500	$ 107,450	$ 107,450
Notes payable to two shareholders, unsecured, unspecified due date, bearing no interest	-	-	100,000
Notes payable to two shareholders, unsecured, due January 2, 2010, bearing no interest	286,928	286,928	386,928
	455428	400,428	494,378
Less: Current portion	(168,500)	(113,500)	(207,450)
Long-Term Debt	$ 286,298	$ 286,298	$ 286,928

Maturities of long-term debt are as follows:

2010	286,298
Total	$ 286,298

During 2004, we received a total of $286,298 in loan proceeds from two shareholders. The loans bear no interest and are payable January 2, 2010. During 2007, we received $100,000 from two shareholders. The loans have an unspecified due date and bear no interest.

NOTE 9 - Lawsuit

On January 9, 2007, Stephan Stephanoff filed a lawsuit against the Company and Mr. Chaffee, among other defendants, in the Superior Court of California, County of Riverside. Mr. Stephanoff claims that the Company and Mr. Chaffee, along with the other named Defendants, committed fraud by failing to make payments to Mr. Stephanoff for two pieces of property in which he claims to have an interest. The complaint also alleges that the defendants converted these two pieces of property for their own use and seeks damages in an amount to be proven at trial. The Company intends to vigorously defendant itself and Mr. Chaffee against claims which management believes are baseless. Based on these beliefs, Management feels that its total exposure in this matter will equal the legal fees expended for defense against these claims.

NOTE 10 - Income Taxes

The Company has adopted FASB 109 to account for income taxes. The Company currently has no issue that creates timing differences that would mandate deferred tax expense. Net operating losses would create possible tax assets in future years. Due to the uncertainty as to the utilization of net operating loss carry forwards, an evaluation allowance has been made to the extent of any tax benefit that net operating losses may generate. No provision for income taxes has been recorded due to the net operating loss carryforward of $4,209,642 as of December 31, 2007 that will be offset against further taxable income. No tax benefit has been reported in the financial statements.

Deferred tax assets and the valuation account as of December 31, 2006 and 2007 are as follows:

	2006	2007
Deferred tax asset:		
Net operating loss carryforward	$ 1,589,000	$ 1,684,000
Valuation allowance	(1,589,000)	(1,684,000)
	$ -	$ -

The components of income tax expense are as follows:

	2006	2007
Current Federal Tax	$ -	$ -
Current State Tax	-	-
Change in NOL benefit	(288,000)	(95,000)
Change in allowance	$ 288,000	$ 95,000
	$ -	$ -

The Company has incurred losses that can be carried forward to offset future earnings if conditions of the Internal Revenue Codes are met. These losses are as follows:

Year of Loss		Amount	Expiration Date
2003	$	999,000	2023
2004		1,346,000	2024
2005		909,000	2025
2006		718,000	2026
2007		238,000	2027

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS.

This report contains forward-looking statements that involve risks and uncertainties, including statements regarding our plans, objectives, goals, strategies and financial performance. Our actual results could differ materially from the results anticipated in these forward-looking statements as a result of factors set forth under "Management's Discussion and Analysis of Financial Condition and Results of Operations- Cautionary Statement for forward-Looking Information" and elsewhere in this report. Unless the context otherwise requires, "Western", "the Company", "we" "our" and "us" refer to Western Sierra Mining Corp.

Results of Operations

Mud Springs

On July 27, 2005, the Company entered into an agreement with ASDI, LLC, ("ASDI"), whereby the Company obtained the rights to mine barite and placer gold on certain mineral claims owned by ASDI located in Crescent Valley, Nevada, hereafter referred to as Mud Springs., in exchange for a total of 20,522,634 shares of the Company's common stock valued at $.075 per share for a total of $1,539,137. Under the terms of the agreement, the Company will pay ASDI a royalty of $5.00 per tone for each ton of barite mined and delivered. The Company will also pay ASDI 25% of the net profits from production from all placer gold removed from the Mud Springs property.

Need For Additional Financing. The Company has very limited funds, and such funds may not be adequate to complete our joint-venture contract mining project at Mud Springs, nor to develop any additional concessions that we may be able to acquire. We plan to use the cash flow from the contract mining to construct the facility and to ensure the development of Mud Springs. In the event there is any delay in the operation of the plant or for any reason it does not provide the income expected, we would need to seek outside capital to complete the project. Even with the best possible outcome at the Mud Springs, the ultimate success of the Company may depend upon our ability to raise additional capital. The Company has not investigated the availability, source, or terms that might govern the acquisition of additional capital and will not do so until we can determines a need for additional financing. If additional capital is needed, there is no assurance that funds will be available from any source or, if available, that they can be obtained on terms acceptable to the Company. If not available, the Company's operations will be limited to those that can be financed with its modest capital.

Revenues .

We generated no revenues from mining operations during the quarter ended March 31, 2008.

Net Income (Loss)

Our net loss for the three months ended March 31, 2008 was $385,615 of which $327,198 was non-cash related resulting in a cash cost of $58,417. Our net loss for the three months ended March 31, 2007 was $62,323 of which $0 was non-cash related resulting in a cash cost of $62,323.

As of March 31, 2008, we had negative working capital of approximately $563,452.

There is no assurance whatsoever that we will generate any operating revenues during the second quarter of 2008 or that any of our proposed plans to raise capital and otherwise fund operations will prove successful. Our inability to obtain sufficient funding will delay our planned operations or, possibly, force us to go out of business.

General and Administrative Expenses

During the quarter ended March 31, 2008 we expended $90,817 up 146% from the same quarter of the previous year total of $62,323 for general and administrative costs.

Litigation

The Company is not subject to any pending litigation and has no indication of any disputes arising from our current operations.

Off-Balance Sheet Arrangements

We do not have any transactions, agreements or other contractual arrangements that constitute off-balance sheet arrangements.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Cautionary Statement for Forward Looking Information

Some information contained in or incorporated by reference into this report on Form 10-QSB may contain "forward-looking statements," as defined in Section 21 E of the Securities and Exchange Act of 1934. These statements include comments regarding exploration and mine development and construction plans, costs, grade, production and recovery rates, permitting, financing needs, the availability of financing on acceptable terms or other sources of funding, and the timing of additional tests, feasibility studies and environmental permitting. The use of any of the words "anticipate," "continue," "estimate," "expect," "may," "will, "project," "should," "believe" and similar expressions are intended to identify uncertainties. We believe the expectations reflected in those forward-looking statements are reasonable. However, we cannot assure you that these expectations will prove to be correct. Our actual results could differ materially from those anticipated in these forward-looking statements as a result of the risk factors set forth below and other factors set forth in, including the section "Issues and Uncertainties" below, or incorporated by reference into, this report.

Our forward-looking statements are based upon our current expectations and various assumptions. Our expectations, beliefs and projections are expressed in good faith and we believe there is a reasonable basis for them, including without limitation, management's examination of historical operating trends, data contained in our records and other data available from third parties. However, we cannot assure you that management's expectations, beliefs and projections will result or be achieved or accomplished. Our forward-looking statements apply only as of the date made. Except as required by law, we undertake no obligation to publicly update or revise forward-looking statements which may be made to reflect events or circumstances after the date made or to reflect the occurrence of unanticipated events.

There are a number of risks and uncertainties that could cause actual results to differ materially from those set forth in, contemplated by or underlying the forward-looking statements contained in this report. These risks include, but are not limited to, dependence on a single mining project, our need for financing, potential delays in development of projects, imprecision of estimates, uncertainty of government subsidies, volatility of gold prices, currency fluctuations, international political instability, our significant indebtedness, risks associated with mining activities, risks of development in foreign countries, environmental and other laws and regulations, competition, our reliance upon key executives. Each of these risks and certain other uncertainties are discussed in more detail in our Annual Report on Form 10-KSB for the year ended December 31, 2005. There may also be other factors, including those discussed elsewhere in the report that may cause our actual results to differ materially from the forward-looking statements. Any forward-looking statements made by or on our behalf should be considered in light of these factors.

Many of those factors are beyond our ability to control or predict. You should not unduly rely on these forward-looking statements. These statements speak only as of the date of this report on Form 10-QSB. Except as required by law, we are not obligated to publicly release any revisions to these forward-looking statements to reflect future events or developments. All subsequent written and oral forward-looking statements attributable to our Company and persons acting on our behalf are qualified in their entirety by the cautionary statements contained in this section and elsewhere in this report and on Form 10-KSB.

Gold Price Risk

The results of our operations from residual gold production are affected significantly by the market price of gold. Gold prices are influenced by numerous factors over which we have no control, including expectations with respect to the rate of inflation, the relative strength of the U.S. dollar and other currencies, interest rates, global or regional political or economic crises, demand for gold for jewelry and industrial products and sales by holders and products of gold in response to these factors.

ITEM 4. CONTROLS AND PROCEDURES

There were no significant changes in the Company’s internal controls or in other factors that could significantly affect these controls subsequent to the evaluation date. Michael Chaffee, our Chief Executive Officer and Dennis Atkins, our Chief Financial Officer, have conducted an evaluation of the effectiveness of disclosure controls and procedures pursuant to Exchange Act Rule 13a-14. Based on that evaluation, taking into account our limited resources and current business operations, they concluded that the disclosure controls and procedures are effective in ensuring that all material information required to be filed in this annual report has been made known to them in a timely fashion. There have been no significant changes in internal controls, or in other factors that could significantly affect internal controls, subsequent to the date they completed their evaluation.

PART II. OTHER INFORMATION

ITEM 5. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS

There were no maters submitted to a vote of the security holders during the quarter ending March 31, 2008.

ITEM 6. EXHIBITS AND REPORTS OF FORM 8-K

a. List of Exhibits

Exhibit No.	Description
31.1	Certification of Chief Executive Officer under Section 302 of the Sarbanes-Oxley Act of 2002
31.2	Certification of Chief Financial Officer under Section 302 of the Sarbanes-Oxley Act of 2002
32.1	Certification of Chief Executive Officer under Section 906 of the Sarbanes-Oxley Act of 2002
32.2	Certification of Chief Financial Officer under Section 906 of the Sarbanes-Oxley Act of 2002

No reports on Form 8-K were filed by the Company during the quarter ending March 31, 2008.

SIGNATURES

In accordance with Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

WESTERN SIERRA MINING CORP.

By: /s/ Michael M. Chaffee
Michael M. Chaffee
President and Chief Executive Officer

Dated: November 5, 2008

Exhibit 31.1

CERTIFICATIONS

Pursuant to the requirements of Rule 13a-14 of the Securities Exchange Act of 1934, as amended, provides the following certification.

I, Michael Chaffee, certify that:

1. I have reviewed this Form 10-Q of Western Sierra Mining Corp. (the “Registrant”)

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 5, 2008

/s/ Michael Chaffee
Michael Chaffee
Chief Executive Officer

Exhibit 31.2

CERTIFICATIONS

Pursuant to the requirements of Rule 13a-14 of the Securities Exchange Act of 1934, as amended, provides the following certification.

I, Dennis Atkins, certify that:

1. I have reviewed this Form 10-Q of Western Sierra Mining Corp. (the "Registrant")

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 5, 2008

/s/ Dennis Atkins Dennis Atkins Chief Financial Officer

Exhibit 32.1

CERTIFICATION PURSUANT TO
18 U.S.C. Section 1350,
AS ADOPTED PURSUANT TO SECTION 906 OF
THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Western Sierra Mining Corp. on Form 10-Q for the quarter ending March 31, 2008, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Michael M. Chaffee, CEO of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge and belief: (1) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and (2) the information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

Dated: November 5, 2008

/ s/ *Michael M. Chaffee*
Michael Chaffee
Chief Executive Officer

Exhibit 32.2

CERTIFICATION PURSUANT TO
18 U.S.C. Section 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Western Sierra Mining Corp. on Form 10-Q for the quarter ending March 31, 2008, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Dennis Atkins, CFO of the Company, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge and belief: (1) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and (2) the information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

Dated: November 5, 2008

/s/ Dennis Atkins
Dennis Atkins
Chief Financial Officer