



DIVISION OF
CORPORATION FINANCE

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

March 26, 2008

Ms. Melanie Farrand
Treasurer and Principal Financial Officer
Shoshone Silver Mining Company
403 7th Street, Suite 207
Wallace, Idaho 83873

Re: **Shoshone Silver Mining Company**
Form 10-KSB for the Fiscal Year Ended December 31, 2006
File No. 0-31184

Dear Ms. Farrand:

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

Sincerely,

Karl Hiller
Branch Chief