



DIVISION OF
CORPORATION FINANCE

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

February 19, 2009

Mr. David L. Miles
Chief Financial Officer
Esperanza Silver Corporation
570 Granville Street, Suite 300
Vancouver, British Columbia, Canada V6C 3P1

Re: Esperanza Silver Corporation
Form 20-F for the Year Ended December 31, 2007
Filed June 30, 2008
Response Letter Dated January 14, 2009
File No. 000-50824

Dear Mr. Miles:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Brad Skinner
Senior Assistant Chief
Accountant