



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

March 5, 2010

Via U.S. Mail & Facsimile

Mr. Dan Dickson  
Chief Financial Officer  
Endeavour Silver Corp.  
#301-700 West Pender Street  
Vancouver, British Columbia  
Canada, V6C 1G8

**Re: Endeavour Silver Corp.  
Form 40-F for the Fiscal Year Ended December 31, 2008  
Filed March 31, 2009, as Amended January 19, 2010  
Response Letter Dated January 18, 2010  
File No. 1-33153**

Dear Mr. Dickson:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Anne Nguyen Parker  
Branch Chief