



DIVISION OF  
CORPORATION FINANCE

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

September 28, 2010

Ms. Raakel S. Iskanius  
Chief Financial Officer  
Great Panther Silver Limited  
2100-1177 West Hastings Street  
Vancouver, British Columbia, Canada V6E 2K3

**Re: Great Panther Silver Limited**  
**Form 20-F for the Fiscal Year Ended December 31, 2009**  
**Filed March 24, 2010**  
**File No. 000-50897**

Dear Ms. Iskanius:

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

Sincerely,

Karl Hiller  
Branch Chief