



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

November 28, 2007

Mr. Peter Barnes
President and Chief Executive Officer
Silver Wheaton Corp
Suite 3400 - 666 Burrard Street
Vancouver, BC
V6C 2X8

**Re: Silver Wheaton Corp
Form 40-F for the Fiscal Year Ended December 31, 2006
Filed on March 26, 2007
Response Letter Dated September 27, 2007
Response Letter Dated November 2, 2007
File No. 001-32482**

Dear Mr. Barnes:

We have completed our review of your Form 40-F and related filings and have no further comments at this time.

Sincerely,

Jill Davis
Branch Chief