



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

February 13, 2008

By U.S. Mail and facsimile

Harold Roy Shipes  
Principal Executive Officer  
International Silver, Inc.  
8040 South Kolb Road  
Tucson, Arizona 85706

**Re: International Silver, Inc.  
Amendment No. 1 to Registration Statement on  
Form SB-2  
File No. 333-147712  
Filed February 1, 2008**

Dear Mr. Shipes:

We have reviewed your amended filing and your response letter dated February 1, 2008 and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. Please note that amendments to Regulation S-K became effective February 4, 2008 and that Form SB-2 was eliminated as of that date. With your next amendment, please amend your registration statement to comply with the new rules. Refer to Release 33-8876 (December 19, 2007) and the "Compliance Date" section.

Business, page 3

2. We note your response to comments 7 and 21. Please revise your disclosure throughout the prospectus to assure that you consistently refer to yourself as an exploration stage company.

Results of Operations, page 39

3. You disclose on page 38 that "Our cash on hand of \$40,728 as of January 18, 2008, is insufficient to cover our expenses for less than one month." Please provide updated information regarding your liquidity with each amendment of the registration statement.
4. Please explain the statement on page 40 that "The increase [in net loss] was due to reduced spending for purchase of mineral interests."

Sales of our common stock under Rule 144, page 48

5. Please be aware that certain revisions to Rule 144 will take effect February 15, 2008. See Release No. 33-8869 (Dec. 17, 2007). You should make conforming changes to your disclosure, as appropriate.

Consolidated Statements of Cash Flows, page F-6

6. We have considered your response to our prior comment number 25 in our letter of December 27, 2007. We reissue our comment with regard to your debt to equity conversion in Fiscal Year 2007.

Closing Comments

Please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of an amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

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You may contact Gary Newberry at (202) 551-3761 or, in his absence, Sandra Eisen at (202) 551-3864 if you have questions regarding comments on the financial statements and related matters. You may contact Ken Schuler at (202) 551-3718 if you have any questions on the engineering comments. Please contact Sean Donahue at (202) 551-3579 or, in his absence, me at (202) 551-3611 with any other questions.

Sincerely,

Anne Nguyen Parker  
Branch Chief

cc: S. Donahue  
G. Newberry  
S. Eisen  
K. Schuler  
Frederick M. Lehrer  
(Fax 561-416-2855)