



DIVISION OF  
CORPORATION FINANCE

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

November 8, 2010

Mr. Steve Bergstrom  
Chief Executive Officer  
Silver Hill Mines, Inc.  
2802 South Man O'War  
Veradale, WA 99037

**Re: Silver Hill Mines, Inc.**  
**Form 10-K for the Fiscal Year Ended**  
**December 31, 2009**  
**Filed April 6, 2010**  
**File No. 000-53236**

Dear Mr. Bergstrom:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Reynolds  
Assistant Director