



DIVISION OF
CORPORATION FINANCE

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

February 8, 2024

Steven Dunn
President and Chief Executive Officer
abrtn Silver ETF Trust
c/o abrtn ETFs Sponsor LLC
1900 Market Street Suite 200
Philadelphia, PA 19103

Re: abrtn Silver ETF Trust
Registration Statement on Form S-3
Filed February 1, 2024
File No. 333-276822

Dear Steven Dunn:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance
Office of Crypto Assets