



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

DIVISION OF  
CORPORATION FINANCE

March 17, 2023

John Lee  
Chief Executive Officer  
Silver Elephant Mining Corp.  
Suite 1610- 409 Granville Street  
Vancouver, British Columbia  
Canada V6C1T2

**Re: Silver Elephant Mining Corp.**  
**Form 20-F for the Fiscal Year ended December 31, 2021**  
**Filed May 9, 2022**  
**File No. 000-55985**

Dear John Lee:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: James Guttman