



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

April 17, 2008

Mr. Terry McConnaughey
President and Director
Silver Butte Co., Inc.
520 Cedar Street
Sandpoint, ID 83864

Re: Silver Butte Co., Inc.
Form 8-K/A2
Filed April 8, 2008
File No. 001-05790

Dear Mr. McConnaughey:

We have completed our review of your Form 8-K/A2 and related filings, and have no further comments at this time.

Sincerely,

Donald F. Delaney
Staff Accountant