



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

November 14, 2008

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

**Re: Silver Butte Company  
Item 4.01 Form 8-K  
Filed October 2, 2008  
File No. 001-05790**

Dear Mr. McConnaughey:

We sent you a letter dated October 7, 2008 regarding the filing referenced above. However, to date you have not filed an amendment or otherwise responded to our letter. File the amendment or otherwise respond without further delay or the staff will consider what other appropriate action is necessary.

A courtesy copy of the revised filing should be sent to me at 202-772-9638 (fax). If you have any questions regarding this matter, contact me at 202-551-3650.

Sincerely,

Craig Arakawa  
Staff Accountant