



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

DIVISION OF  
CORPORATION FINANCE

June 2, 2011

Via E-mail

Michael Ward  
President and Chief Executive Officer  
Silver Butte Co.  
45 N.E. Loop 410, Suite 495  
San Antonio, TX 78216

**Re: Silver Butte Co.  
Form 10-K for Fiscal Year Ended August 31, 2010  
Filed November 10, 2010  
Form 10-Q for Fiscal Quarter Ended November 30, 2010  
Filed January 12, 2011  
Form 8-K, as Amended  
Originally Filed January 14, 2011  
Preliminary Information Statement on Schedule 14C, as Amended  
Originally Filed January 14, 2011  
File No. 1-05790**

Dear Mr. Ward:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ H. Roger Schwall

H. Roger Schwall  
Assistant Director

cc: Via E-mail  
Gregory M. Wilson, Esq.