



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

July 9, 2008

Thomas S. Smith, President  
Superior Silver Mines, Inc.  
413 Cedar Street  
Wallace, ID 83873

**Re: Superior Silver Mines, Inc.  
Amendment No. 3 to Registration Statement on Form 10  
Filed July 2, 2008  
File No. 0-53035**

Dear Mr. Smith:

We have completed our review of your registration statement on Form 10 and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director

cc: L. Nicholson

via facsimile

Gregory B. Lipsker, Esq.  
(509) 455-8483