



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

DIVISION OF  
CORPORATION FINANCE

July 18, 2023

Ted Sharp  
Chief Financial Officer  
Timberline Resources Corp  
101 East Lakeside Avenue  
Coeur d'Alene, Idaho 83814

**Re: Timberline Resources Corp**  
**Form 10-K for the Fiscal Year ended September 30, 2022**  
**Filed December 29, 2022**  
**File No. 001-34055**

Dear Ted Sharp:

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