



DIVISION OF  
CORPORATION FINANCE

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

November 25, 2019

John C. Power  
Chief Executive Officer  
Athena Silver Corporation  
2010 Harbison Drive, #312  
Vacaville, CA 95687

**Re: Athena Silver Corporation**  
**Form 10-K for the Year Ended December 31, 2018**  
**Filed March 29, 2019**  
**File No. 000-51808**

Dear Mr. Power:

We have completed our review of your filings. 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 Manufacturing