

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

DIVISION OF CORPORATION FINANCE MAIL STOP: 3561

August 23, 2017

<u>Via E-Mail</u> Elizabeth McGregor Tahoe Resources Inc. 5310 Kietzke Lane, Suite 200 Reno, Nevada 89511

Re: Tahoe Resources Inc.

Form 40-F for the Fiscal Year Ended December 31, 2016

Filed March 10, 2017 File No. 001-35531

Dear Ms. McGregor:

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,

/s/ John Reynolds

John Reynolds Assistant Director Office of Beverages, Apparel and Mining