



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 10, 2017

Via E-mail

Mr. Alan M. Brown  
Chief Executive Officer  
Tombstone Exploration Corporation  
6529 E. Friess Drive  
Scottsdale, AZ 85254

**Re: Tombstone Exploration Corporation  
Form 20-F for Fiscal Year Ended December 31, 2015  
Filed September 9, 2016  
File No. 000-29922**

Dear Mr. Brown:

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/ Rufus Decker

Rufus Decker  
Accounting Branch Chief  
Office of Beverages, Apparel, and  
Mining