



DIVISION OF  
CORPORATION FINANCE

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

August 6, 2020

Karl L. Hanneman  
Chief Executive Officer  
International Tower Hill Mines Ltd.  
2300-1177 West Hastings Street  
Vancouver, British Columbia, Canada V6E 2K3

**Re: International Tower Hill Mines Ltd.  
Registration Statement on Form S-3  
Filed July 31, 2020  
File No. 333-240276**

Dear Mr. Hanneman :

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Anuja A. Majmudar, Attorney-Advisor, at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: David Crandall