



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

DIVISION OF
CORPORATION FINANCE

July 31, 2015

Via E-Mail

Steeve Thibeault
Turquoise Hill Resources Ltd
Suite 354 – 200 Granville Street
Vancouver, British Columbia, Canada, V6C 1S4

**Re: Turquoise Hill Resources Ltd.
Form 40-F for Fiscal Year Ended December 31, 2014
Filed March 24, 2015
File No. 001-32403**

Dear Mr. Thibeault:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Exhibit 99.1 Mineral Reserves, page 85

1. We note your reference to open pit and underground operating costs used to estimate your mineral reserves, but do not find the cutoff value stated for your reserves. In future filings please clearly state your cutoff value used to estimate your reserves. In addition, please update your mineral reserve estimates for your operating mines to coincide with your Fiscal Year End.
2. Please provide supplementally your cutoff grade calculations along with the associated modifying factors and other parameters used to prepare your cutoff grade estimate for both your mineral resources and reserves.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are

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in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact George Schuler, Mining Engineer, at (202) 551-3718 with questions about the engineering comments. Please contact me at (202) 551-3795 with any other questions.

Sincerely,

/s/ John Reynolds

John Reynolds
Assistant Director