



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

DIVISION OF
CORPORATION FINANCE

Mail Stop: 3561

July 17, 2017

Via E-Mail

Jeffery Tygesen

Chief Executive Officer

Turquoise Hill Resources Ltd.

Suite 354 – 200 Granville Street,

Vancouver, British Columbia,

Canada, V6C 1S4

**Re: Turquoise Hill Resources Ltd.
Form 40-F for the Fiscal Year Ended December 31, 2016
Filed March 27, 2017
File No. 001-32403**

Dear Mr. Tygesen:

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/Craig Arakawa

Craig Arakawa
Branch Chief
Office of Beverages, Apparel, and
Mining