



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

June 7, 2018

Via E-mail

Luke Colton, Chief Financial Officer  
Turquoise Hill Resources Ltd.  
200 Granville Street, Suite 354  
Vancouver, British Columbia, Canada  
V6C 1S4

**Re: Turquoise Hill Resources Ltd.  
Form 40-F for the Fiscal Year Ended December 31, 2017  
Filed March 15, 2018  
File No. 001-32403**

Dear Mr. Colton:

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