



DIVISION OF  
CORPORATION FINANCE

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

September 13, 2018

John A. Labate  
Chief Financial Officer  
GOLD RESOURCE CORPORATION  
2886 Carriage Manor Point  
Colorado Springs, Colorado 80906

**Re: GOLD RESOURCE CORPORATION  
FORM 10-K  
Filed March 8, 2018  
File No. 001-34857**

Dear Mr. Labate:

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,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining