



DIVISION OF  
CORPORATION FINANCE

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

August 24, 2015

Via E-mail  
Mark Sadler  
Tahoe Resources Inc.  
5310 Kietzke Lane, Suite 200  
Reno, Nevada 89511

**Re: Tahoe Resources Inc.  
Form 40-F for Fiscal Year Ended December 31, 2014  
Filed March 12, 2015  
File No. 001-35531**

Dear Mr. Sadler:

We issued comments to you on the above captioned filing on July 16, 2015. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by September 8, 2015.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact George K. Schuler, Mining Engineer, at (202) 551-3718 or me at (202) 551-3795 with any questions.

Sincerely,

/s/ John Reynolds

John Reynolds  
Assistant Director  
Office of Beverages, Apparel, and Mining