



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

November 17, 2016

Via E-mail

Ms. Elizabeth McGregor
Chief Financial Officer
Tahoe Resources, Inc.
5310 Kietzke Lane, Suite 200
Reno, Nevada 89511

Re: Tahoe Resources, Inc.
Form 40-F for the Year Ended December 31, 2015
Filed March 25, 2016
File No. 001-35531

Dear Ms. McGregor:

We have completed our review of your filings. 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/ Rufus Decker

Rufus Decker
Accounting Branch Chief
Office of Beverages, Apparel and
Mining