



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

DIVISION OF  
CORPORATION FINANCE

June 28, 2021

Stephen Orr  
Chief Executive Officer and Director  
Gatos Silver, Inc.  
8400 E. Crescent Parkway, Suite 600  
Greenwood Village, CO 80111

**Re: Gatos Silver, Inc.**  
**Draft Registration Statement on Form S-1**  
**Submitted June 21, 2021**  
**CIK No. 0001517006**

Dear Mr. Orr:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Anuja A. Majmudar, Attorney-Advisor, at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Richard Truesdell