



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

DIVISION OF  
CORPORATION FINANCE

October 22, 2020

**Stephen Orr**  
**Chief Executive Officer and Director**  
**Sunshine Silver Mining & Refining Corporation**  
**1660 Lincoln Street**  
**Suite 2750**  
**Denver, CO 80264**

**Re:   Sunshine Silver Mining & Refining Corporation**  
**Registration Statement on Form S-1**  
**Exhibit Nos. 10.9.1, 10.9.2 and 10.10.1**  
**Filed October 1, 2020**  
**File No. 333-249224**

Dear Mr. Orr:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance