



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 14, 2016

Via Email

Mr. Peter C. Mitchell  
Senior Vice President and Chief Financial Officer  
Coeur Mining, Inc.  
104 S. Michigan Ave.  
Suite 900  
Chicago IL 60603

**Re: Coeur Mining, Inc.**  
**Form 10-K for the year ended December 31, 2015**  
**Filed February 10, 2016**  
**File No. 1-08641**

Dear Mr. Mitchell:

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/ Joel Parker

Joel Parker  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Mining