

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

October 17, 2022

Thomas S. Whelan Chief Financial Officer Coeur Mining, Inc. 104 S. Michigan Ave., Suite 900 Chicago, IL 60603

Re: Coeur Mining, Inc.
Definitive Proxy Statement on Schedule 14A
Filed March 30, 2022
File No. 001-08641

Dear Thomas S. Whelan:

We have completed our review of your filing. 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,

Division of Corporation Finance Disclosure Review Program