



DIVISION OF
CORPORATION FINANCE

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