



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop: 3561

April 23, 2018

Via E-Mail

Mr. Ronald A. Millos  
Chief Financial Officer  
Teck Resources Limited  
Suite 3300, Bentall 5  
550 Burrard Street  
Vancouver, B.C. V6C 0B3  
Canada

**Re: Teck Resources Limited  
Form 40-F for the Fiscal Year Ended December 31, 2017  
Filed March 1, 2018  
File No. 001-13184**

Dear Mr. Millos:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

Form 40-F for the Fiscal Year Ended December 31, 2017

Exhibit 99.2

3. Summary of Significant Accounting Policies

Exploration and evaluation costs and development costs of oil sands properties, page 14

1. You state that when proven and probable reserves are determined and development is completed, capitalized exploration and evaluation costs and capitalized development costs for oil sands properties are reclassified to mineral properties. Please tell us how waiting until development is completed to reclassify these assets complies with paragraph 5(b) of IFRS 6.

Ronald A. Millos

April 23, 2018

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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.

You may contact Joanna Lam at (202) 551-3476 or me at (202) 551-3651 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/ Joel Parker

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