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**NYSE Euronext**

Edwin Mecabe  
Director  
Corporate Actions and Market Watch

20 Broad Street, 17th Floor  
New York, NY 10005  
T +1 212 656 5026  
F +1 212 656 5893  
emecabe@nyx.com

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Received SEC  
MAY 03 2012  
Washington, DC 20549

Chief, Information Technology  
Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE MS 3040  
Washington, DC 20549

CERT NYS  
File No. 001-35531

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, TAHOE RESOURCES INC., Common Shares, no par value, and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 2 to Form 40-F/A received on May 2, 2012. Tentative listing date – May 8, 2012.

Sincerely,