



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

July 23, 2018

Via E-mail

Ms. Elizabeth McGregor
Chief Financial Officer
Tahoe Resources Inc.
5310 Kietzke Lane, Suite 200
Reno, NV 89511

**Re: Tahoe Resources Inc.
Form 40-F for Fiscal Year Ended December 31, 2017
Filed February 23, 2018
File No. 001-35531**

Dear Ms. McGregor:

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,

/s/ Rufus Decker

Rufus Decker
Accounting Branch Chief
Office of Beverages, Apparel, and
Mining