



DIVISION OF
CORPORATION FINANCE

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

December 30, 2024

Mitchell J. Krebs
Chairman, President & Chief Executive Officer
Coeur Mining, Inc.
200 South Wacker Drive, Suite 2100
Chicago, IL 60606

Re: Coeur Mining, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed November 14, 2024
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A
Filed December 13, 2024
File No. 001-08641

Dear Mitchell J. Krebs:

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
Office of Energy & Transportation

cc: Eric Scarazzo, Esq.