



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

June 5, 2018

Via E-mail

Mr. DeLome Fair  
President and Chief Executive Officer  
Synthesis Energy Systems, Inc.  
Three Riverway, Suite 300  
Houston, Texas 77056

**Re: Synthesis Energy Systems, Inc.**  
**Form 10-K/A for the Year Ended June 30, 2017**  
**Filed April 27, 2018**  
**File No. 1-33522**

Dear Mr. Fair:

As of June 1, 2018, 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/ John Cash

John Cash  
Accounting Branch Chief  
Office of Manufacturing and  
Construction