

DIVISION OF CORPORATION FINANCE

April 9, 2019

Roger May Interim CEO Graphene & Solar Technologies Limited 433 North Camden Drive, Suite 600 Beverly Hills, California 90212

> Re: Graphene & Solar Technologies Limited Registration Statement on Form S-1 Filed April 5, 2019 File No. 333-230734

Dear Mr. May:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Michael Killoy at 202-551-7576 with any questions.

Sincerely,

Division of Corporation Finance Office of Beverages, Apparel and Mining