



DIVISION OF
CORPORATION FINANCE

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

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