



DIVISION OF  
CORPORATION FINANCE

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

December 17, 2019

Roger May  
Chief Executive Officer  
Graphene & Solar Technologies Limited  
433 N. Camden Dr., Ste. 600  
Beverly Hills, CA 90210

**Re: Graphene & Solar Technologies Limited**  
**Form 10-K for the fiscal year ended September 30, 2018**  
**Filed January 23, 2019**  
**File No. 333-174194**

Dear Mr. May:

We issued comments to you on the above captioned filing on November 12, 2019. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by January 3, 2020.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact John Coleman at 202-551-3610 or Craig Arakawa at 202-551-3650 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: David Fickson