



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

DIVISION OF
CORPORATION FINANCE

December 23, 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 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: David Fickson