

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