



DIVISION OF  
CORPORATION FINANCE

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

September 1, 2017

Peter Johnston  
Chief Executive Officer  
Tronox Limited  
(ACN 153 348 111)  
Lot 22 Mason Road  
Kwinana Beach, WA, Australia 6167

**Re: Tronox Limited  
Definitive Proxy on Schedule 14A  
Filed August 31, 2017  
File No. 001-35573  
Form 10-K for Fiscal Year ended December 31, 2016  
File No. 001-35573**

Dear Mr. Johnston:

We have completed our review of your filings. 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,

/s/ Jay Ingram

Jay Ingram  
Legal Branch Chief  
Office of Manufacturing and  
Construction