



DIVISION OF
CORPORATION FINANCE

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

June 25, 2018

Timothy Carlson
Chief Financial Officer
Tronox Ltd
262 Tresser Boulevard, Suite 1100
Stamford, Connecticut 06901

Re: Tronox Ltd
Form 10-K as of December 31, 2017
Filed on March 1, 2018
Form 8-K filed on May 10, 2017
File No. 1-35573

Dear Mr. Carlson:

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.

Division of Corporation Finance
Office of Manufacturing and
Construction