



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

October 9, 2018

Via E-mail

Todd Hannigan  
Chief Executive Officer  
Paringa Resources Limited  
28 West 44th Street, Suite 810  
New York, NY 10036

**Re: Paringa Resources Limited  
Registration Statement on Form 20-F  
Filed September 4, 2018  
File No. 001-38642**

Dear Mr. Hannigan:

As of September 27, 2018 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,

/s/ James Lopez (for)

John Reynolds  
Assistant Director  
Office of Beverages,  
Apparel and Mining

cc: John Gaffney, Esq.  
Gibson, Dunn & Crutcher LLP