



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 4, 2018

Via E-mail

Keith D. Phillips  
President and Chief Executive Officer  
Piedmont Lithium Limited  
Level 9, BGC Centre, 28 The Esplanade  
Perth, WA, 6000 Australia

**Re: Piedmont Lithium Limited  
Registration Statement on Form 20-FR (12b)  
Filed March 16, 2018  
File No. 001-38427**

Dear Mr. Phillips:

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/ Pamela Howell  
for

John Reynolds  
Assistant Director  
Office of Beverages, Apparel, and  
Mining

cc: Eric Scarazzo  
Gibson, Dunn & Crutcher LLP