



DIVISION OF  
CORPORATION FINANCE

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

November 8, 2019

Keith Phillips  
Managing Director, President and Chief Executive Officer  
Piedmont Lithium Ltd  
Level 9, BGC Centre, 28 The Esplanade  
Perth, WA, 6000  
Australia

**Re: Piedmont Lithium Ltd**  
**Registration Statement on Form F-3**  
**Filed November 1, 2019**  
**File No. 333-234445**

Dear Mr. Phillips:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Timothy S. Levenberg, Special Counsel, at (202) 551-3707 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Eric Scarazzo, Esq.