



DIVISION OF  
CORPORATION FINANCE

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

July 15, 2019

Garold Spindler  
Managing Director and Chief Executive Officer  
Coronado Global Resources Inc.  
100 Bill Baker Way  
Beckley, WV 25801

**Re: Coronado Global Resources Inc.**  
**Registration Statement on Form 10-12G**  
**Filed April 29, 2019**  
**File No. 000-56044**

Dear Mr. Spindler:

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,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining