



DIVISION OF  
CORPORATION FINANCE

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

August 8, 2024

Gerhard Ziems  
Chief Financial Officer  
Coronado Global Resources Inc.  
Level 33, Central Plaza One  
345 Queen Street  
Brisbane, Australia 4000

**Re: Coronado Global Resources Inc.**  
**Form 10-K For the Fiscal Year Ended December 31, 2023**  
**Filed February 20, 2024**  
**File No. 000-56044**

Dear Gerhard Ziems:

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 Energy & Transportation