



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

DIVISION OF
CORPORATION FINANCE

July 2, 2019

Via E-mail
Richard Rose
Chief Legal Officer
Coronado Global Resources Inc.
100 Bill Baker Way
Beckley, WV 25801

**Re: Coronado Global Resources Inc.
Form 10-12G
Exhibit Nos. 2.1, 10.2, 10.20, 10.21 and 10.22
Filed April 29, 2019**

Dear Mr. Rose:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance