



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2021

Ajay Kochhar  
Co-Founder, President & CEO and Executive Director  
Li-Cycle Holdings Corp.  
2351 Royal Windsor Dr. Unit 10  
Mississauga, ON L5J 4S7  
Canada

**Re: Li-Cycle Holdings Corp.**  
**Draft Registration Statement on Form F-1**  
**Submitted September 8, 2021**  
**CIK No. 0001828811**

Dear Mr. Kochhar:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Anuja A. Majmudar, Attorney-Advisor, at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Andrea Merediz Basham