



DIVISION OF
CORPORATION FINANCE

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

August 28, 2023

Ajay Kochhar
Co-Founder, President & CEO
Li-Cycle Holdings Corp.
207 Queens Quay West
Suite 590
Toronto, ON, M5J 1A7
Canada

Re: Li-Cycle Holdings Corp.
Registration Statement on Form F-3
Filed August 18, 2023
File No. 333-274084

Dear Ajay Kochhar:

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: Andrea M. Basham, Esq., of Freshfields Bruckhaus et al.