



DIVISION OF  
CORPORATION FINANCE

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

March 26, 2024

Ajay Kochhar  
President and Chief Executive Officer  
Li-Cycle Holdings Corp.  
207 Queens Quay West, Suite 590  
Toronto, ON M5J 1A7  
Canada

**Re: Li-Cycle Holdings Corp.**  
**Registration Statement on Form S-3**  
**Filed March 15, 2024**  
**File No. 333-278010**

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 Anuja Majmudar at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Andrea Merediz Basham