



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

DIVISION OF  
CORPORATION FINANCE

July 14, 2021

Ajay Kochhar  
Chief Executive Officer and Director  
Li-Cycle Holdings Corp.  
2229 San Felipe Street, Suite 1450  
Houston, TX 77019

**Re: Li-Cycle Holdings Corp.**  
**Amendment No. 1 to Registration Statement on Form F-4**  
**Exhibit No. 10.12**  
**Filed May 13, 2021**  
**File No. 333-254843**

Dear Mr. Kochhar:

We have concluded our assessment of your redacted exhibit 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