

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

June 27, 2022

Bernard Rowe Managing Director and Chief Executive Officer Ioneer Ltd Suite 5.03, Level 5, 140 Arthur Street North Sydney, NSW 2060 Australia

Re: ioneer Ltd

Form 20-FR12B

Exhibit Nos. 4.1 and 4.2 Filed June 3, 2022 File No. 1-41412

Dear Mr. Rowe:

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