



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

DIVISION OF  
CORPORATION FINANCE

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