



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

DIVISION OF  
CORPORATION FINANCE

May 3, 2021

Mark Learmonth  
Chief Financial Officer  
Caledonia Mining Corporation Plc  
B006 Millais House  
Castle Quay  
St Helier  
Jersey JE2 3EF

**Re: Caledonia Mining Corporation Plc  
Registration Statement on Form F-3  
Filed April 26, 2021  
File No. 333-255500**

Dear Mr. Learmonth:

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 Liz Packebusch, Staff Attorney, at (202) 551-8749 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: James Guttman, Esq.