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

DIVISION OF
CORPORATION FINANCE

August 8, 2024

Gerhard Ziems
Chief Financial Officer
Coronado Global Resources Inc.
Level 33, Central Plaza One
345 Queen Street
Brisbane, Australia 4000

Re: Coronado Global Resources Inc.
Form 10-K For the Fiscal Year Ended December 31, 2023
Filed February 20, 2024
File No. 000-56044

Dear Gerhard Ziems:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation