



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

DIVISION OF  
CORPORATION FINANCE

March 8, 2024

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

**Re: Ioneer Ltd**  
**Form 20-F for the Fiscal Year Ended June 30, 2023**  
**Filed October 27, 2023**  
**File No. 001-41412**

Dear Bernard Rowe:

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

cc: Eric Scarazzo