



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

DIVISION OF  
CORPORATION FINANCE

July 22, 2024

Anastasios Arima  
Chief Executive Officer  
IperionX Ltd  
129 W Trade Street  
Suite 1405  
Charlotte, NC 28202

**Re: IperionX Ltd**  
**Form 20-F for the Fiscal Year ended June 30, 2023**  
**Filed September 18, 2023**  
**File No. 001-41338**

Dear Anastasios Arima:

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