



DIVISION OF  
CORPORATION FINANCE

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

October 24, 2018

Daniel Draper  
Chief Executive Officer  
Invesco CurrencyShares Australian Dollar Trust  
3500 Lacey Road, Suite 700  
Downers Grove, Illinois 60515

**Re: Invesco CurrencyShares Australian Dollar Trust  
Registration Statement on Form S-1  
Filed October 15, 2018  
File No. 333-227853**

Dear Mr. Draper :

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 Josh Lobert, Staff Attorney, at 202-551-7150 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate and  
Commodities