

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

DIVISION OF CORPORATION FINANCE

August 20, 2024

Michael White Chief Financial Officer Piedmont Lithium Inc. 42 E Catawba Street Belmont, North Carolina 28012

> Re: Piedmont Lithium Inc. Form 10-K for the Fiscal Year ended December 31, 2023 Filed February 29, 2024 File No. 001-38427

Dear Michael White:

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