UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

| April | 16, | 2021 |
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| In the Matter of | |
|----------------------------------|-------------------------------------|
| | ORDER DECLARING REGISTRATION |
| Largo Resources Ltd. | EFFECTIVE PURSUANT TO SECTION 12(d) |
| 55 University Avenue, Suite 1105 | OF THE SECURITIES EXCHANGE ACT OF |

File No. 001-40333

Toronto, Ontario

Canada M5J 2H7

Largo Resources Ltd. has filed with the Commission and The Nasdaq Stock Market an application to register its Common Shares on the exchange, pursuant to Section 12(b) of the Securities Exchange Act of 1934.

1934, AS AMENDED

In accordance with Section 12(d) of the Exchange Act, the authorities of the exchange have certified to the Commission that they have approved the class of securities for listing and registration.

Largo Resources Ltd. requests that the registration be made effective before 30 days have expired since the Commission received the exchange's certification.

The request for acceleration appears to be appropriate in the public interest and for the protection of investors. Therefore, it is ORDERED that the registration on The Nasdaq Stock Market shall become effective immediately.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Michael Coco Chief Office of International Corporate Finance