



DIVISION OF
CORPORATION FINANCE

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

March 26, 2021

Neal Shah
CFO
NIOCORP DEVELOPMENTS LTD
7000 South Yosemite Street Suite 115
Centennial, Colorado 80112

Re: NIOCORP DEVELOPMENTS LTD
Registration Statement on Form S-3
Filed March 19, 2021
File No. 333-254511

Dear Mr. Shah:

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 Timothy Collins at 202-551-3176 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Andrew Thomas