



DIVISION OF  
CORPORATION FINANCE

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

June 24, 2021

Mark Smith  
President and Chief Executive Officer  
NIOCORP DEVELOPMENTS LTD  
7000 South Yosemite Street  
Suite 115  
Centennial, CO 80112

**Re: NIOCORP DEVELOPMENTS LTD**  
**Registration Statement on Form S-3**  
**Filed June 21, 2021**  
**File No. 333-257195**

Dear Mr. Smith:

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