



DIVISION OF  
CORPORATION FINANCE

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

July 27, 2023

Marc Johnson  
Chief Financial Officer  
NextSource Materials Inc.  
130 King Street West  
Exchange Tower Suite 1940  
Toronto, Ontario  
Canada M5X 2A2

**Re: NextSource Materials Inc.**  
**Form 20-F for the Fiscal Year ended June 30, 2022**  
**Filed October 31, 2022**  
**File No. 000-51151**

Dear Marc Johnson:

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