



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

DIVISION OF  
CORPORATION FINANCE

August 29, 2017

Via E-mail

Stephen P. Antony  
Chief Executive Officer  
Energy Fuels Inc.  
225 Union Blvd., Suite 600  
Lakewood, Colorado 80228

**Re: Energy Fuels Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed March 10, 2017  
File No. 001-36204**

Dear Mr. Antony:

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,

/s/ John Reynolds

John Reynolds  
Assistant Director  
Offices of Beverages, Apparel and  
Mining