



DIVISION OF  
CORPORATION FINANCE

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

April 28, 2023

Tom Brock  
Chief Financial Officer  
Energy Fuels Inc.  
225 Union Blvd. Suite 600  
Lakewood, CO 80228

**Re: Energy Fuels Inc.**  
**Form 10-K for the Fiscal Year ended December 31, 2021**  
**Filed March 15, 2022**  
**File No. 001-36204**

Dear Tom Brock:

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

cc: James Guttman - External Counsel