



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop: 3561

May 4, 2018

Via E-mail

Neal Shah  
Chief Financial Officer  
Niocorp Developments Ltd.  
7000 South Yosemite Street, Suite 115  
Centennial, Colorado 80112

**Re: Niocorp Developments Ltd  
Registration Statement on Form S-3  
Filed April 10, 2018  
File No. 333-224222**

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 Ruairi J. Regan, Staff Attorney, at (202) 551-3269 with any questions.

Sincerely,

/s/ James Lopez (for)

John Reynolds  
Assistant Director  
Office of Beverages,  
Apparel and Mining

cc: Andrew C. Thomas, Esq.  
Jones Day