



DIVISION OF  
CORPORATION FINANCE

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

March 26, 2021

Neal Shah  
CFO  
NIOCORP DEVELOPMENTS LTD  
7000 South Yosemite Street Suite 115  
Centennial, Colorado 80112

**Re: NIOCORP DEVELOPMENTS LTD**  
**Registration Statement on Form S-3**  
**Filed March 19, 2021**  
**File No. 333-254511**

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 Timothy Collins at 202-551-3176 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Andrew Thomas