



DIVISION OF  
CORPORATION FINANCE

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

May 28, 2024

Mark A. Smith  
President and Chief Executive Officer  
NioCorp Developments Ltd.  
7000 South Yosemite Street , Suite 115  
Centennial, CO 80112

**Re: NioCorp Developments Ltd.**  
**Registration Statement on Form S-1**  
**Filed May 15, 2024**  
**File No. 333-279429**

Dear Mark A. Smith:

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 Anuja Majmudar at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Christopher Kelly