



DIVISION OF  
CORPORATION FINANCE

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

January 22, 2024

Brett Goss  
Chief Executive Officer  
LIBERTY STAR URANIUM & METALS CORP.  
2 East Congress Street, Suite 900  
Tucson, Arizona 85701

**Re: LIBERTY STAR URANIUM & METALS CORP.**  
**Form 10-K for the Fiscal Year Ended January 31, 2023**  
**Filed May 16, 2023**  
**File No. 000-50071**

Dear Brett Goss:

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