



DIVISION OF  
CORPORATION FINANCE

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

March 1, 2012

Via E-mail  
Robert McAllister  
President  
Enertopia Corporation  
950 – 1130 West Pender Street  
Vancouver, BC V6E 4A4

**Re: Enertopia Corporation  
Form 10-K for Fiscal Year Ended August 31, 2011  
Filed November 29, 2011  
File No. 000-51866**

Dear Mr. McAllister:

We have reviewed your filing and have the following comment. Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

Form 10-K for Fiscal Year Ended August 31, 2011

1. Please amend your Form 10-K consistent with your correspondence submitted February 15, 2012 and ensure to provide, via correspondence, the representations requested in the penultimate paragraph of our letter dated February 6, 2012.

You may contact Jamie Kessel at (202) 551-3727 or Brian Bhandari at (202) 551-3990 if you have questions regarding comments on the financial statements and related matters. Please contact George K. Schuler, Mining Engineer, at (202) 551-3718, if you have questions regarding engineering comments.

Sincerely,

/s/Tia L. Jenkins

Tia L. Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Mining