



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

February 26, 2018

Via E-mail

Mr. Robert McAllister
Chief Executive Officer
Enertopia Corp.
156 Valleyview Rd.
Kelowna, BC V1X3M4

**Re: Enertopia Corp.
Form 10-K for the Fiscal Year Ended August 31, 2017
Filed November 14, 2017
File No. 000-51866**

Dear Mr. McAllister:

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,

/s/ John Reynolds

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Mining