



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

January 10, 2018

Marc A. Bruner  
Chief Executive Officer  
Fortem Resources Inc.  
777 N. Rainbow Blvd., Suite 250  
Las Vegas, NV 89107

**Re: Fortem Resources Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed November 8, 2017  
File No. 0-52645**

Dear Mr. Bruner:

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/ Loan Lauren P. Nguyen

Loan Lauren P. Nguyen  
Legal Branch Chief  
Office of Natural Resources

cc: Cam McTavish  
Clark Wilson LLP