



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

Mail Stop 3030

July 1, 2009

Via U.S. Mail

Mr. Dennis Petke  
Chief Financial Officer  
Mantra Venture Group Ltd.  
1205 – 207 West Hastings Street  
Vancouver, British Columbia, Canada V6B 1H7

**Re: Mantra Venture Group Ltd.  
Form 10-K for the Year Ended May 31, 2008  
File No. 000-53461**

Dear Mr. Petke:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief