



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

October 6, 2017

Via E-mail

Roger Ponder  
Chief Executive Officer  
Mantra Venture Group Ltd.  
300 Crown Oak Centre Drive  
Longwood, FL 32750

**Re: Mantra Venture Group Ltd.  
Preliminary Proxy Statement on Schedule 14A  
Filed May 25, 2017  
File No. 000-53461**

Dear Mr. Ponder:

We have completed our limited 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/ Amanda Ravitz

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Gene Levin, Esq.  
Pryor Cashman LLP