



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

DIVISION OF  
CORPORATION FINANCE

October 13, 2022

Richard Fraser-Smith  
Chief Financial Officer  
Pacific Green Technologies Inc.  
8 The Green  
Suite 10212  
Dover, DE 19901

**Re: Pacific Green Technologies Inc.**  
**Form 10-K for the Fiscal Year ended March 31, 2021**  
**Filed June 29, 2021**  
**File No. 000-54756**

Dear Richard Fraser-Smith:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Energy & Transportation