



DIVISION OF  
CORPORATION FINANCE

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

September 29, 2023

Jonathan Evans  
Chief Executive Officer  
1397468 B.C. Ltd.  
300 - 900 West Hastings Street  
Vancouver, British Columbia  
V6C 1E5

**Re: 1397468 B.C. Ltd.  
Registration Statement on Form 20-F  
Exhibit Nos. 4.1, 4.2, 4.3, 4.4, 4.6, 4.7, 4.8, 4.9, 4.10, 4.13, and 4.14  
Filed September 27, 2023, as amended  
File No. 001-41788**

Dear Jonathan Evans:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance  
Office of Energy and Transportation