



DIVISION OF  
CORPORATION FINANCE

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

December 5, 2024

Shona Wilson  
Chief Financial Officer  
enCore Energy Corp.  
101 N. Shoreline Blvd., Suite 450  
Corpus Christi, Texas 78401

**Re: enCore Energy Corp.**  
**Form 40-F for Fiscal Year Ended December 31, 2023**  
**File No. 001-41489**

Dear Shona Wilson:

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,

Division of Corporation Finance  
Office of Energy & Transportation