



DIVISION OF  
CORPORATION FINANCE

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

May 20, 2019

Robert S. Herlin  
Interim Chief Executive Officer  
Evolution Petroleum Corporation  
1155 Dairy Ashford, Suite 425  
Houston, TX 77079

**Re: Evolution Petroleum Corporation  
Registration Statement on Form S-3  
Filed May 13, 2019  
File No. 333-231412**

Dear Mr. Herlin :

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Anuja A. Majmudar, Attorney-Advisor, at (202) 551-3844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Natural Resources

cc: Mark W. Coffin, Esq.