



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

February 12, 2018

Via E-mail

Douglas C. Holsted  
Chief Financial Officer  
Royal Energy Resources, Inc.  
56 Broad Street, Suite 2  
Charleston, SC 29401

**Re: Royal Energy Resources, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed April 3, 2017**  
**File No. 000-52547**

Dear Mr. Holsted:

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,

/s/ Rufus Decker

Rufus Decker  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining