



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

DIVISION OF  
CORPORATION FINANCE

December 12, 2019

Wendell S. Morris  
Chief Financial Officer  
Royal Energy Resources, Inc.  
56 Broad Street, Suite 2  
Charleston, SC 29401

**Re: Royal Energy Resources, Inc.**  
**Form 10-K**  
**Filed March 29, 2019**  
**File No. 000-52547**

Dear Mr. Morris:

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