



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

March 26, 2018

Via E-mail

David Briones  
Chief Financial Officer  
Petro River Oil Corp.  
55 5<sup>th</sup> Avenue, Suite 1702  
New York, New York 10003

**Re: Petro River Oil Corp.**  
**Form 10-K for Fiscal Year Ended April 30, 2017**  
**Filed July 31, 2017**  
**File No. 000-49760**

Dear Mr. Briones:

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/ Ethan Horowitz

Ethan Horowitz  
Branch Chief  
Office of Natural Resources