



DIVISION OF
CORPORATION FINANCE

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

March 24, 2022

Richard H. Little
Chief Executive Officer
Battalion Oil Corporation
3505 West Sam Houston Parkway North, Suite 300
Houston, Texas 77043

Re: Battalion Oil Corporation
Registration Statement on Form S-3
Filed March 18, 2022
File No. 333-263707

Dear Mr. Little:

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 Cheryl Brown, Law Clerk, at (202) 551-3905 or Karina Dorin, Staff Attorney, at (202) 551-3763 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Jeff M. Dobbs, Esq.