



DIVISION OF  
CORPORATION FINANCE

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

October 2, 2018

Michael Mercer  
President and Chief Executive Officer  
Harvest Oil & Gas Corp.  
1001 Fannin Street, Suite 450  
Houston, TX 77002

**Re: Harvest Oil & Gas Corp.**  
**Registration Statement on Form S-1**  
**Filed September 25, 2018**  
**File No. 333-227519**

Dear Mr. Mercer:

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