



DIVISION OF  
CORPORATION FINANCE

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

April 29, 2019

Zel C. Khan  
Chief Executive Officer  
Petrolia Energy Corporation  
710 N. Post Oak Road, Suite 512  
Houston, Texas 77024

**Re: Petrolia Energy Corporation**  
**Form 10-K/A for the Fiscal Year ended December 31, 2017**  
**Response dated February 19, 2019**  
**Response dated March 6, 2019**  
**File No. 0-52690**

Dear Mr. Khan:

We have reviewed your February 19, 2019 and March 6, 2019 responses to our comment letters and have the following additional comment.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K/A for the Fiscal Year ended December 31, 2017

General

1. We issued comments to you on the above captioned filing on December 20, 2018 and March 1, 2019. In your response letters dated February 19, 2019 and March 6, 2019, you agreed to address the disclosure concerns noted in our comments when filing your 2018 annual report on Form 10-K and you agreed to file your 2018 third quarter interim report on Form 10-Q within 10-14 days of your initial response letter.

However, as of the date of this letter, you have not filed the interim report and your annual report is now also delinquent. Therefore, our comments remain outstanding and unresolved. We expect you to provide the disclosures described in your response letters and to file the delinquent periodic reports by May 10, 2019.

Zel C. Khan  
Petrolia Energy Corporation  
April 29, 2019  
Page 2

You may contact Lily Dang - Staff Accountant at (202) 551-3867 if you have questions regarding comments on the financial statements and related matters. Please contact Karl Hiller - Branch Chief at (202) 551-3686 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Natural Resources