



DIVISION OF  
CORPORATION FINANCE

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

June 18, 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**  
**Response dated June 10, 2019**  
**File No. 0-52690**

Dear Mr. Khan:

We issued comments on the above captioned filing on April 29, 2019. On May 28, 2019, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Lily Dang - Staff Accountant at (202) 551-3867 or Karl Hiller - Branch Chief at (202) 551-3686 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Natural Resources