



DIVISION OF  
CORPORATION FINANCE

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

April 6, 2021

John Brda  
Chief Executive Officer and Director  
Torchlight Energy Resources, Inc.  
5700 W. Plano Parkway, Suite 3600  
Plano, TX 75093

**Re: Torchlight Energy Resources, Inc.**  
**Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A**  
**Filed March 23, 2021**  
**File No. 001-36247**

Dear Mr. Brda:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments 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 comments apply to your facts and circumstances, please tell us why in your response.

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

Preliminary Proxy Statement filed on March 23, 2021

Meta Historical Financial Statements, page 168

1. Please update Meta's financial statements in accordance with the requirements of Item 8(A)(4) of Form 20-F.

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.

John Brda  
Torchlight Energy Resources, Inc.  
April 6, 2021  
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You may contact Robert Babula, Staff Accountant, at (202) 551-3339 or Gus Rodriguez, Accounting Branch Chief, at (202) 551-3752 if you have questions regarding comments on the financial statements and related matters. Please contact Anuja A. Majmudar, Attorney-Adviser, at (202) 551-3844 or, in her absence, Tim Levenberg, Special Counsel, at (202) 551-3707 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Michael A. Hedge