



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

September 7, 2017

Jack W. Hanks
Chief Executive Officer
MMEX Resources Corporation
3616 Far West Blvd., #117-321
Austin, TX 78731

**Re: MMEX Resources Corporation
Amendment No. 1 to Registration Statement on Form S-1
Filed August 22, 2017
File No. 333-218958**

Dear Mr. Hanks:

We have limited our review of your registration statement to those issues we have addressed in our 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 this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

General

1. It appears to us that your common stock is quoted only on the OTC Pink marketplace. Our staff accommodation permitting the resale of shares to be issued under an equity line agreement is available only where there is an existing public market for the securities as evidenced by trading on a national securities exchange or through the facility of the OTC Bulletin Board or the OTCQX or OTCQB marketplaces. For guidance, refer to Question 139.13 of the Securities Act Sections Compliance and Disclosure Interpretations on our website, www.sec.gov. Please remove the equity line securities from your registration statement and file a registration statement covering the equity line securities when there is an existing public market for your Class A common stock. Alternatively, after removing the equity line securities from your registration statement, you may register the resale of the equity line securities after each put.

2. In this regard, please clarify throughout on which marketplace your common stock is quoted when you refer to the OTC Electronic Bulletin Board.
3. Please also note that an at-the-market resale offering under Rule 415 is not available for registrants quoted only on the OTC Pink marketplace. Please revise to provide a fixed price for the 483,190,382 shares offered for resale by the other selling shareholders, until you are quoted by the OTC Bulletin Board, the OTCQX market place or the OTCQB marketplace or until you are listed on a national securities exchange.
4. We note your disclosure on page 18 that you issued an \$80,000 convertible promissory note to Crown Bridge. Because the conversion price of the promissory note is based on a formula tied to the market price of your Class A common stock and because the note was issued in connection with the signing of the equity line agreement, we view the convertible note as being part of the equity line transaction and therefore outside the allowable conditions for “indirect primary offerings” of equity line transactions. As a result, it would appear that the investor would have the ability to determine the timing and pricing of common stock issuable on exercise or conversion that would be considered part of the equity line transaction and thus outside the allowable conditions for “indirect primary offerings” of equity line transactions.

Prospectus Summary, page 6

5. Please disclose the percentage of your Class A common stock that the securities underlying the equity line agreement represent based on the current price of your Class A common stock (without taking into account any caps on the number of shares that Crown Bridge may own at any one time). When calculating the percentage, do not give effect to the conversion or exercise of any outstanding convertible or exercisable securities, other than the convertible promissory note issued to Crown Bridge.

Business Overview, page 6

6. Please disclose, if true, that you do not own all of the land on which you intend to build your Distillation Unit and Large Refinery. Please briefly explain that you have obtained an option to acquire the land, including the date the option expires.
7. Please disclose here that you plan to fund the construction of the Distillation Unit and the Large Refinery, in part, by issuing securities of the subsidiaries that will own and operate the Refineries such that, while you intend to retain managerial control of the subsidiaries, you may have a minority interest in the economic ownership of the subsidiaries, which would entitle the company to only a portion of any future distributions made by the subsidiaries.

Use of Proceeds, page 21

8. Please disclose the principal amount available under the equity line here. In addition, we note your disclosure that the company is not likely to receive the full amount under the equity line. Please disclose why the parties chose the particular dollar amount of the equity line by addressing the use of the proceeds based on your disclosed business plans.
9. We note your disclosure on page 27 that you plan to use the proceeds from the equity line to redeem your outstanding convertible notes. If true, please revise this section to disclose the information required by Instruction 4 to Item 504 of Regulation S-K.

Business, page 40

Current Business Operations and Strategy, page 40

10. We note your disclosure on page 40 that you entered into an agreement with Maple Resources “to acquire all of Maple Resources’ right title and interest in plans to build the Refinery.” Please revise to disclose the material terms of this agreement, including a description of what you mean by “right, title and interest.” In addition, please file this agreement as an exhibit to your registration statement.
11. We note your disclosure that constructing both the Refinery and the Distillery Unit will require a number of governmental permits and approvals. Please revise to include a detailed discussion of such necessary governmental permits and the status of receiving the necessary approval pursuant to Item 101(h)(4)(viii) of Regulation S-K.
12. We note your disclosure that your current business plan is to build crude oil refining facilities in West Texas. Please briefly expand your disclosure to include the necessary steps involved to realize your goal, along with a timeline and any required financing. To the extent that financing is not readily available, please make that clear.
13. In this regard, if known, please disclose the percentage of the cost of construction you intend to finance through debt and equity offerings by your subsidiaries and the percentage of the cost of construction you intend to finance with “traditional project financing” from banks. In addition, if known, please provide an estimate of the cost of the necessary engineering, marketing and feasibility studies necessary to obtain financing from banks and provide a brief explanation of what you mean by “traditional project financing.”
14. We note your disclosure on page 41 that your principals formed Maple Resources Corporation, a company involved in the oil and gas industry. In an appropriate section of your prospectus, please disclose the potential conflicts of interest that may exist for your principals, or advise.

15. We note your disclosure that you do not yet own the land on which you intend to build your Unit Distillery and Large Refinery. Please disclose when you intend to exercise the option to purchase the land, and also disclose any additional financing that may be needed.

Plan of Distribution, page 53

16. Please disclose here that Crown Bridge Partners, LLC is an underwriter and clarify that Crown Bridge Partners, LLC will not be able to rely on Rule 144.
17. Please disclose that Crown Bridge Partners, LLC's obligations under the equity line are not transferable.
18. Disclose here whether Crown Bridge Partners, LLC is permitted to short sell your Class A common stock.

Exhibit 5.1

19. Please have counsel revise its opinion to state that the Class A common stock offered by the equity line investor will be duly and validly issued and outstanding, fully paid and non-assessable.

Exhibit 10.2 Equity Purchase Agreement

Section 7.1

20. Section 7.1(p) of Article VII appears to allow Crown Bridge to waive a condition as to pricing. Because of this, the pricing mechanism does not appear to be set and the private placement is not complete. Also, Sections 7.1(a) and 7.1(b) of Article VII appear to give Crown Bridge control over the right of the company to sell the put shares to Crown Bridge. The investor should be irrevocably bound to purchase all the shares underlying the equity line agreement before filing the registration statement. Please revise the Equity Purchase Agreement so that you have "completed" the private transaction of all of the securities you are registering for resale prior to the filing of the registration statement covering the equity line securities.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Jack W. Hanks
MMEX Resources Corporation
September 7, 2017
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Please contact Sonia Bednarowski at (202) 551-3666 or me at (202) 551-3210 with any questions.

Sincerely,

/s/ Susan Block

Susan Block
Attorney Advisor
Office of Transportation and Leisure

cc: Bruce H. Hallett
Hallett & Perrin, P.C.