



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

October 30, 2017

Via Email  
Theodore Gazulis  
Chief Financial Officer  
Resolute Energy Corporation  
1700 Lincoln Street, Suite 2800  
Denver, CO 80203

**Re: Resolute Energy Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed March 13, 2017**  
**File No. 1- 34464**

Dear Mr. Gazulis

We have completed our review of your filings. 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.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director  
Office of Natural Resources