



DIVISION OF  
CORPORATION FINANCE

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

August 27, 2012

Via E-mail

Mike Cederstrom  
General Counsel and Corporate Secretary  
Richfield Oil & Gas Company  
15 W. South Temple, Suite 1050  
Salt Lake City, Utah 84101

**Re: Richfield Oil & Gas Company  
Registration Statement on Form 10  
Filed December 30, 2011  
File No. 0-54576**

Dear Mr. Cederstrom:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brad Skinner for

H. Roger Schwall  
Assistant Director

cc: Reed W. Topham, Esq.  
Stoel Rives LLP