



DIVISION OF
CORPORATION FINANCE

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

July 3, 2019

David Sealock
Chief Executive Officer
Petroteq Energy Inc.
15165 Ventura Blvd., #200
Sherman Oaks, CA 91403

Re: Petroteq Energy Inc.
Registration Statement on Form 10-12G
Filed May 22, 2019
File No. 0-55991

Dear Mr. Sealock:

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 and any amendment you may file in response to these comments, we may have additional comments.

Registration Statement on Form 10-12G/A filed June 24, 2019

Item 7. Certain Relationships and Related Transactions, and Director Independence
Certain Relationships and Related Transactions, page 47

1. We note your revised disclosure under this section. Please enhance your disclosure to describe the circumstances under which the Chairman of the Board owes the Company \$424,479.00 as of February 28, 2019. Please note that once you have a Section 12(g) registered security, the company will be subject to the provisions of the Exchange Act, including Section 13(k) which generally prohibits personal loans to executives officers and directors.

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.

David Sealock
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You may contact Mark Wojciechowski, Staff Accountant, at 202-551-3759 or Karl Hiller, Accounting Branch Chief, at 202-551-3686 if you have questions regarding comments on the financial statements and related matters. For questions regarding comments on engineering matters, you may contact John Hodgins, Petroleum Engineer, at 202-551-3699. Please contact Anuja A. Majmudar, Attorney-Advisor, at 202-551-3844 or Kevin Dougherty, Attorney-Advisor, at 202-551-3271 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Natural Resources

cc: Leslie Marlow