

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

Mail Stop 4628

October 3, 2018

Via E-mail
Russell T. Kelley, Jr.
Chief Financial Officer
Extraction Oil & Gas, Inc.
370 17<sup>th</sup> Street, Suite 5300
Denver, Colorado 80202

Re: Extraction Oil & Gas, Inc.

Form 10-K for Fiscal Year Ended December 31, 2017

Filed February 27, 2018 File No. 001-37907

Dear Mr. Kelley:

We have completed our review of your filing. 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/ Brad Skinner

Brad Skinner Senior Assistant Chief Accountant Office of Natural Resources