



DIVISION OF
CORPORATION FINANCE

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

August 8, 2017

Sam L. Banks
Chief Executive Officer
Yuma Energy, Inc.
1177 West Loop South, Suite 1825
Houston, TX 77027

**Re: Yuma Energy, Inc.
Draft Registration Statement on Form S-1
Submitted July 28, 2017
CIK No. 0001672326**

Dear Mr. Banks:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Lisa Krestynick, Staff Attorney, at (202) 551-3056 with any questions.

Sincerely,

/s/ Kevin M. Dougherty for

H. Roger Schwall
Assistant Director
Office of Natural Resources

cc: Reid A. Godbolt, Esq.
Jones & Keller, P.C.