



DIVISION OF  
CORPORATION FINANCE

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

October 23, 2020

Christopher Stavros  
Executive Vice President and Chief Financial Officer  
Magnolia Oil & Gas Corporation  
Nine Greenway Plaza, Suite 1300  
Houston, Texas 77046

**Re: Magnolia Oil & Gas Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**Filed February 26, 2020**  
**File No. 001-38083**

Dear Mr. Stavros:

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,

Division of Corporation Finance  
Office of Energy & Transportation