



DIVISION OF
CORPORATION FINANCE

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

March 10, 2022

Jonathan Herzog
President and Chief Executive Officer
OKMIN RESOURCES, INC.
16501 Ventura Boulevard
Suite 400
Encino, CA 91436

Re: OKMIN RESOURCES, INC.
Registration Statement on Form 10-12G
Filed December 29, 2021
File No. 000-56381

Dear Mr. Herzog:

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

cc: Steve Taylor