



DIVISION OF  
CORPORATION FINANCE

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

October 26, 2021

G. Reed Petersen  
President  
Victoria Lake, Inc.  
3625 Cove Point Dr.  
Salt Lake City, Utah 84109

**Re: Victoria Lake, Inc.**  
**Amended Registration Statement on Form 10-12G**  
**Filed on October 14, 2021**  
**File No. 000-56316**

Dear Mr. Petersen:

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 to these comments, we may have additional comments.

Amended Registration Statement on Form 10-12g filed October 14, 2021

Item 4. Security Ownership of Certain Beneficial Owners and Management, page 21

1. We reissue comment 1. Please provide the information required by Item 403 of Regulation S-K for common stock. The disclosure in this section currently only provides the disclosure regarding preferred stock. We note the market information on page 25 and elsewhere in the registration statement reflects the common stock as trading on the OTC Pinks.

Item 5. Directors and Executive Officers, page 23

2. We reissue comment 2. For each prior blank check company, please disclose the nature and dollar amount of any consideration received, the amount of any retained equity interest. This would include Allied Ventures and Revival Inc.

G. Reed Petersen  
Victoria Lake, Inc.  
October 26, 2021  
Page 2

Item 10. Recent Sales of Unregistered Securities, page 26

3. We reissue comment 4. Please revise to provide the disclosure required by Item 701 of Regulation S-K for the issuance of securities in the domiciliary merger and the holding company parent/subsidiary formation, as referenced in footnote 1 to the financial statements, the exemption relied upon and the facts supporting your reliance upon the exemption relied upon. In addition, please clarify the consideration for each transaction, including Mr. Peterson's acquisition of the Series L shares in February 2021, and for the stock cancellations, which reduced the total voting control from 92% to 62%. Please provide the exemption(s) relied upon and the basis for reliance upon the exemptions.

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.

You may contact Frank Knapp at 202-551-3805 or Shannon Menjivar at 202-551-3856 if you have questions regarding comments on the financial statements and related matters. Please contact Janice Adeloye at 202-551-3034 or Pam Howell at 202-551-3357 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Jacob Heskett