



DIVISION OF
CORPORATION FINANCE

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

July 19, 2024

William Broadrick
Chief Financial Officer
Circle Energy, Inc./NV
8211 E. Regal Place
Tulsa, OK 74133

Re: Circle Energy, Inc./NV
Form 10-K for Fiscal Year Ended December 31, 2023
Filed March 1, 2024
File No. 000-56587

Dear William Broadrick:

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