



DIVISION OF  
CORPORATION FINANCE

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

September 30, 2022

Christopher M. Abundis  
EVP, CFO, General Counsel & Secretary  
SILVERBOW RESOURCES, INC.  
920 Memorial City Way, Suite 850  
Houston, Texas 77024

**Re: SILVERBOW RESOURCES, INC.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed March 3, 2022**  
**File No. 001-08754**

Dear Mr. Abundis:

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: Annie Foley