



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

January 6, 2009

**Via U.S. Mail and Fax (714) 619-9399**

Mr. Robert J. Miranda  
Chief Financial Officer  
Victory Energy Corporation  
112 N. Curry Street  
Carson City, NV 89703-4934

**Re: Victory Energy Corporation  
Form 10-KSB/A for the Fiscal Year Ended December 31, 2007  
Filed April 18, 2008**

**Form 10-Q for the Period Ended September 30, 2008  
Filed November 14, 2008  
File No. 2-76219-NY**

Dear Mr. Miranda:

We have completed our review of your Form 10-KSB/A and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Chris White

Chris White  
Branch Chief