



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

October 19, 2017

Kenneth E. Hill  
Chief Executive Officer  
Victory Energy Corporation  
3355 Bee Caves Road, Suite 608  
Austin, TX 78746

**Re: Victory Energy Corporation  
Proxy Statement on Form PREM14A  
Filed September 18, 2017  
File No. 2-76219-NY**

Dear Mr. Hill:

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,

/s/H. Roger Schwall

H. Roger Schwall  
Assistant Director  
Office of Natural Resources