



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

February 13, 2018

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

**Re: Victory Energy Corporation  
Registration Statement on Form S-1  
Filed February 5, 2018  
File No. 333-222885**

Dear Mr. Hill:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Anuja A. Majmudar, Attorney-Advisor, at 202-551-3844 with any questions.

Sincerely,

*/s/ Kevin M. Dougherty for*

H. Roger Schwall  
Assistant Director  
Office of Natural Resources

cc: Louis A. Bevilacqua, Esq.  
Bevilacqua PLLC