



DIVISION OF  
CORPORATION FINANCE

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

January 6, 2022

George W. M. Maxwell  
Chief Executive Officer  
VAALCO Energy, Inc.  
9800 Richmond Avenue, Suite 700  
Houston, Texas 77042

**Re: VAALCO Energy, Inc.**  
**Registration Statement on Form S-3**  
**Filed December 29, 2021**  
**File No. 333-261934**

Dear Mr. Maxwell:

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 Timothy S. Levenberg, Special Counsel, at 202-551-3707 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Rosebud Nau, Esq., of Haynes and Boone, LLP