



DIVISION OF  
CORPORATION FINANCE

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

May 28, 2019

Zel C. Khan  
Chief Executive Officer  
Petrolia Energy Corporation  
710 N. Post Oak Road, Suite 512  
Houston, Texas 77024

**Re: Petrolia Energy Corporation**  
**Form 10-K/A for the Fiscal Year ended December 31, 2017**  
**Response dated February 19, 2019**  
**Response dated March 6, 2019**  
**File No. 0-52690**

Dear Mr. Khan:

We issued comments to you on the above captioned filing on April 29, 2019. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to comply with your periodic reporting obligations under Regulation 13A by June 11, 2019.

If you do not, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosures. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Lily Dang - Staff Accountant at (202) 551-3867 or Karl Hiller - Branch Chief at (202) 551-3686 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Natural Resources