



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

DIVISION OF  
CORPORATION FINANCE

November 3, 2021

Thomas Pritchard  
Chief Executive Officer and Director  
EMPIRE PETROLEUM CORP  
2200 S. Utica Place  
Suite 150  
Tulsa, Oklahoma 74114

**Re: EMPIRE PETROLEUM CORP**  
**Registration Statement on Form S-3**  
**Filed October 28, 2021**  
**File No. 333-260570**

Dear Mr. Pritchard:

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 Arthur Tornabene-Zalas at 202-551-3162 or Irene Barberena-Meissner, Staff Attorney, at 202-551-6548 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Kevin J. Poli