



DIVISION OF
CORPORATION FINANCE

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

September 15, 2021

Richard H. Little
Chief Executive Officer
BATTALION OIL CORP
3505 West Sam Houston Parkway North, Suite 300
Houston, TX 77043

Re: BATTALION OIL CORP
Registration Statement on Form S-3
Filed September 9, 2021
File No. 333-259415

Dear Mr. Little:

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 Liz Packebusch, Staff Attorney, at (202) 551-8749 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: William T. Heller IV