



DIVISION OF  
CORPORATION FINANCE

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

March 24, 2022

Richard H. Little  
Chief Executive Officer  
Battalion Oil Corporation  
3505 West Sam Houston Parkway North, Suite 300  
Houston, Texas 77043

**Re: Battalion Oil Corporation**  
**Registration Statement on Form S-3**  
**Filed March 18, 2022**  
**File No. 333-263707**

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 Cheryl Brown, Law Clerk, at (202) 551-3905 or Karina Dorin, Staff Attorney, at (202) 551-3763 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Jeff M. Dobbs, Esq.