



DIVISION OF  
CORPORATION FINANCE

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

July 1, 2022

James Doris  
Chief Executive Officer  
Viking Energy Group, Inc.  
15915 Kary Freeway, Suite 450  
Houston, TX 77094

**Re: Viking Energy Group, Inc.**  
**Form 10-K for the Fiscal Year ended December 31, 2020**  
**File No. 000-29219**  
**Filed March 25, 2021**

Dear Mr. Doris:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation