

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

February 20, 2019

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

> Re: Viking Energy Group, Inc. 10-K filed April 17, 2018 10-K/A filed April 25, 2018 File No. 000-29219

Dear Mr. Doris:

We have completed our review of your filings. 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 Natural Resources