

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

May 16, 2024

James Henderson Chief Financial Officer Vitesse Energy, Inc. 9200 E. Mineral Avenue, Suite 200 Centennial, Colorado 80112

Re: Vitesse Energy, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2023

Filed February 26, 2024

File No. 001-41546

Dear James Henderson:

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