



DIVISION OF
CORPORATION FINANCE

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

April 16, 2026

James P. Henderson
Chief Financial Officer
Vitesse Energy, Inc.
5619 DTC Parkway, Suite 700
Greenwood Village, CO 80111

Re: Vitesse Energy, Inc.
Registration Statement on Form S-3
Filed April 10, 2026
File No. 333-294996

Dear James P. Henderson:

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 at 202-551-8749 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Brenda Lenahan