



DIVISION OF  
CORPORATION FINANCE

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

June 25, 2021

Mark Layton  
Chief Financial Officer  
MAMMOTH ENERGY SERVICES, INC.  
14201 Caliber Drive, Suite 300  
Oklahoma City, OK 73134

**Re: MAMMOTH ENERGY SERVICES, INC.**  
**Registration Statement on Form S-3**  
**Filed June 21, 2021**  
**File No. 333-257186**

Dear Mr. Layton:

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, Staff Attorney, at (202) 551-8749 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Seth R. Molay