



DIVISION OF  
CORPORATION FINANCE

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

August 14, 2025

David Sealock  
Chief Executive Officer  
Sky Quarry Inc.  
707 W 700 S., Suite 101  
Woods Cross, UT 84087

**Re: Sky Quarry Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2024**  
**Filed March 31, 2025**  
**File No. 001-42296**

Dear David Sealock:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2024

Item 1A. Risk Factors, page 12

1. Please add a risk factor to highlight your goodwill may be at risk of impairment. Your disclosure should address the adverse factors evaluated as part of your qualitative assessment of goodwill and the impact of the failure to attain the expected key factors discussed on pages 34 and 35.

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In closing, 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 Brian McAllister at 202-551-3341 or Shannon Buskirk at 202-551-3717 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation