



DIVISION OF  
CORPORATION FINANCE

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

March 2, 2011

Mr. Stephen C. Larkin  
Chief Financial Officer  
Bayou City Exploration, Inc.  
632 Adams, Suite 700  
Bowling Green, Kentucky 42101

**Re: Bayou City Exploration, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed January 14, 2011**  
**File No. 0-27443**

Dear Mr. Larkin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Mark Shannon  
Branch Chief