



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

February 26, 2008

Arthur M. Evans, CFO
Tri-Valley Corporation
4550 California Avenue, Suite 600
Bakersfield, CA 93309

Re: Tri-Valley Corporation
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed April 2, 2007, Amended August 30, 2007,
November 13, 2007 and February 11, 2008
File No. 001-31852

Dear Mr. Evans:

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

Sincerely,

Brad Skinner
Senior Assistant Chief Accountant