



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4628

September 24, 2009

Mr. Arthur M. Evans
Chief Financial Officer
Tri-Valley Corporation
4550 California Avenue, Suite 600
Bakersfield, CA 93309

Re: Tri-Valley Corporation
Preliminary Schedule 14A
Filed August 14, 2009
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 30, 2009
File No. 1-31852

Dear Mr. Evans:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

H. Roger Schwall
Assistant Director