



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0405

January 29, 2007

Mr. Lee G. Christianson
Chief Financial Officer
Pyramid Oil Company
2008 21st Street
Bakersfield, CA 93301

Re: Pyramid Oil Company
Form 10-KSB for the Fiscal Year Ended December 31, 2005
Filed March 27, 2006
File No. 0-5525

Dear Mr.Christianson:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief