



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 21<sup>st</sup> 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