



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

November 5, 2007

By US Mail and Facsimile

Mr. James L. Tyler
Principal Financial Officer
The Reserve Petroleum Company
6801 N. Broadway, Suite 300
Oklahoma City, OK 73116

**Re: The Reserve Petroleum Company
Form 10-KSB for the fiscal year ended December 31, 2006
Filed April 2, 2007**

File No. 0-8157

Dear Mr. Tyler:

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