



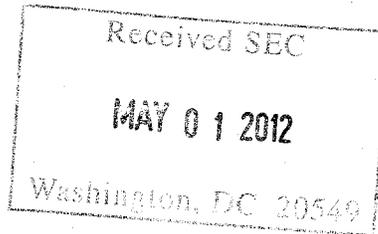
**NYSE Euronext**

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May 1, 2012

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Chief, Information Technology  
Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE MS 3040  
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, PACIFIC COAST OIL TRUST, Trust Units representing beneficial interests in the Trust. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on April 30, 2012. Tentative listing date – May 3, 2012.

Sincerely,