



DIVISION OF  
CORPORATION FINANCE

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

September 14, 2010

Mr. Lee G. Christianson  
Chief Executive Officer  
Pyramid Oil Company  
2008 21<sup>st</sup> Street  
Bakersfield CA 93301

**Re: Pyramid Oil Company  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed March 30, 2010  
File No. 001-32989**

Dear Mr. Christianson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Karl Hiller  
Branch Chief