



DIVISION OF
CORPORATION FINANCE

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

November 2, 2010

Mr. Stephen M. Hosmer
Chief Financial Officer
Royale Energy, Inc.
7676 Hazard Center Drive, Suite 1500
San Diego, CA 92108

**Re: Royale Energy, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 18, 2010
File No. 000-22750**

Dear Mr. Hosmer:

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