

# SECURITIES AND EXCHANGE COMMISSION

## FORM CORRESP

Correspondence

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### FILER

#### **Pacific Coast Oil Trust**

CIK: [1538822](#) | IRS No.: **000000000** | State of Incorporation: **DE** | Fiscal Year End: **1231**  
Type: **CORRESP**  
SIC: **1311** Crude petroleum & natural gas

Mailing Address  
*919 CONGRESS AVENUE  
SUITE 500  
AUSTIN TX 78701*

Business Address  
*919 CONGRESS AVENUE  
SUITE 500  
AUSTIN TX 78701  
512-236-6599*

#### **Pacific Coast Energy Co LP**

CIK: [1538824](#) | IRS No.: **201241171** | State of Incorporation: **DE** | Fiscal Year End: **1231**  
Type: **CORRESP**  
SIC: **1311** Crude petroleum & natural gas

Mailing Address  
*515 SOUTH FLOWER  
STREET  
SUITE 4800  
LOS ANGELES CA 90071*

Business Address  
*515 SOUTH FLOWER  
STREET  
SUITE 4800  
LOS ANGELES CA 90071  
213-225-5900*

April 30, 2012

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Pacific Coast Oil Trust  
Pacific Coast Energy Company LP  
Registration Statement on Form S-1 (File No. 333-178928)

Ladies and Gentlemen:

As representatives of the underwriters of Pacific Coast Energy Company LP' s (the "Company") proposed public offering of up to 20,125,000 trust units of Pacific Coast Oil Trust (the "Trust"), we hereby join the Company' s request for acceleration of the above-referenced Registration Statement, requesting effectiveness for 4:00 p.m. (EST) on May 2, 2012, or as soon thereafter as is practicable.

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, we wish to advise you that we have effected the following distribution of the Company' s Preliminary Prospectus dated April 25, 2012, through the date hereof:

Preliminary Prospectus dated April 25, 2012:

14,123 copies to prospective Underwriters, institutional investors, dealers and others

The undersigned representatives advise that they have complied and will continue to comply with Rule 15c2-8 under the Securities Exchange Act of 1934.

*[Signature page follows]*

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Very truly yours,

BARCLAYS CAPITAL INC.

By: /s/ Victoria Hale  
Name: Victoria Hale  
Title: Vice President

CITIGROUP GLOBAL MARKETS INC.

By: /s/ John Bishop  
Name: John Bishop  
Title: Director

MERRILL LYNCH, PIERCE, FENNER & SMITH  
INCORPORATED

By: /s/ Michael Cannon  
Name: Michael Cannon  
Title: Managing Director

J.P. MORGAN SECURITIES LLC

By: /s/ Geoffrey G. Paul  
Name: Geoffrey G. Paul  
Title: Executive Director

UBS SECURITIES LLC

By: /s/ David Sproule  
Name: David Sproule  
Title: Director

By: /s/ Rome Arnold  
Name: Rome Arnold  
Title: Managing Director

WELLS FARGO SECURITIES, LLC

By: /s/ David Herman  
Name: David Herman  
Title: Director