



DIVISION OF  
CORPORATION FINANCE

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

September 6, 2024

Bob R. Simpson  
Chief Executive Officer, Chairman and Director  
TXO Partners, L.P.  
400 West, 7th Street  
Fort Worth, TX 76102

**Re: TXO Partners, L.P.**  
**Registration Statement on Form S-3**  
**Filed August 30, 2024**  
**File No. 333-281885**

Dear Bob R. Simpson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Anuja Majmudar at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Mollie Duckworth