



DIVISION OF
CORPORATION FINANCE

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

May 4, 2022

Ron E. Hooper
Simmons Bank, Trustee
PermRock Royalty Trust
P.O. Box 470727
Fort Worth, TX 76147

Re: PermRock Royalty Trust
Registration Statement on Form S-3
Filed April 28, 2022
File No. 333-264551

Dear Mr. Hooper:

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 Liz Packebusch, Staff Attorney, at (202) 551-8749 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Stephen Grant