



DIVISION OF  
CORPORATION FINANCE

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

June 30, 2022

Matthew Rymer  
Principal Executive Officer  
Permianville Royalty Trust  
601 Travis St  
16th Floor  
Houston, TX 77002

**Re: Permianville Royalty Trust**  
**Registration Statement on Form S-3**  
**Filed June 22, 2022**  
**File No. 333-265777**

Dear Mr. Rymer:

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 Arthur Tornabene-Zalas at (202) 551-3162 or Kevin Dougherty, Staff Attorney, at (202) 551-3271 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Julian J. Seiguer, Esq.