



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

March 2, 2010

Via U.S. Mail and Facsimile

Mike Ulrich  
Vice President & Trust Officer  
The Bank of New York Mellon Trust Co., N.A., Trustee  
919 Congress Avenue  
Austin, Texas 78701

**Re: Mesa Royalty Trust  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed September 16, 2009  
File No. 1-07884**

Dear Mr. Ulrich:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director