



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 7010

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

June 19, 2008

Via U.S. mail

Lee Ann Anderson  
Vice President and Senior Trust Officer  
Compass Bank  
2525 Ridgmar Boulevard, Suite 100  
Fort Worth, Texas 76117

**Re: San Juan Basin Royalty Trust  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed March 1, 2007  
File No. 1-08032**

Dear Ms. Anderson:

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

cc: R. Winfrey  
J. Madison  
M. Duru

Via facsimile  
Michael Malone  
(214) 665-5991