



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

January 21, 2009

Mr. Luke H. Paladino – Trust Officer
Kiewit Royalty Trust
U.S. Bank National Association – Trust Division
1700 Farnam Street
Omaha, Nebraska 68102

**Re: Kiewit Royalty Trust
Item 4.01 Form 8-K
Filed December 9, 2008
Response Letter Dated January 15, 2009
File No. 000-10810**

Dear Mr. Paladino:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

Karl Hiller
Branch Chief