



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

DIVISION OF  
CORPORATION FINANCE  
MAIL STOP: 3561

September 14, 2017

Via E-mail

Luke H. Paladino  
Trust Division  
U.S. Bank National Association  
1700 Farnam Street  
Omaha, Nebraska 68102

**Re: Kiewit Royalty Trust**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed March 30, 2017**  
**File No. 000-10810**

Dear Mr. Paladino:

We have completed our review of your filing. 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.

Sincerely,

/s/ John Reynolds

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and Mining