



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
100 F Street, NE
WASHINGTON, D.C. 20549-7010

May 25, 2007

Mr. John R. Van Kirk
Managing Director
North European Oil Royalty Trust
PO Box 456
43 West Front Street, Suite 19A
Red Bank, New Jersey 07701

**Re: North European Oil Royalty Trust
Form 10-K for Fiscal Year Ended October 31, 2006
Filed December 29, 2006
File No. 1-8245**

Dear Mr. Van Kirk:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jill S. Davis
Branch Chief