



DIVISION OF
CORPORATION FINANCE

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

April 2, 2009

Mr. John R. Van Kirk
Chief Financial Officer
North European Oil Royalty Trust
Suite 19A, 43 West Front Street
Red Bank, NJ 07701

**Re: North European Oil Royalty Trust
Form 10-K for the Fiscal Year Ended October 31, 2008
Filed December 30, 2008
File No. 1-08245**

Dear Mr. Van Kirk:

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