



DIVISION OF
CORPORATION FINANCE

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

March 1, 2021

John R. Van Kirk
Managing Director and Principal Accounting Officer
North European Oil Royalty Trust
5 N. Lincoln Street
Keene, N.H. 03431

Re: North European Oil Royalty Trust
Form 10-K for fiscal year ended October 31, 2020
Filed on December 30, 2020
File No. 001-08245

Dear Mr. Van Kirk:

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,

Division of Corporation Finance
Office of Real Estate & Construction