



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

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

August 22, 2008

Remo Reale, Vice President  
BP Prudhoe Bay Royalty Trust  
c/o The Bank of New York, Trustee  
101 Barclay Street  
New York, NY 10286

**Re: BP Prudhoe Bay Royalty Trust  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed March 11, 2008  
File No. 1-10243**

Dear Mr. Reale:

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

Sincerely,

H. Roger Schwall  
Assistant Director

cc: Richard Bourgerie (212) 238-3100