



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