



DIVISION OF  
CORPORATION FINANCE

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

October 28, 2010

Geovanni Barris  
Vice President  
The Bank of New York Mellon, Trustee  
101 Barclay Street  
New York, New York 10286

**Re: BP Prudhoe Bay Royalty Trust**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 1, 2010**  
**File No. 1-10243**

Dear Mr. Barris:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall  
Assistant Director