



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

August 4, 2008

By Facsimile and U.S. Mail

Mr. Tony Jenson
Chief Executive Officer
Royal Gold, Inc.
1660 Wynkoop Street, Suite 1000
Denver, Colorado 80202-1132

Re: Royal Gold, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2007
Filed August 22, 2007
Form 10-Q for the Quarterly Period Ended March 31, 2008
Filed May 1, 2008
Response Letter Dated May 19, 2008
Response Letter Dated July 11, 2008
File No. 001-13357

Dear Mr. Jenson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jill Davis
Branch Chief