



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

September 7, 2006

Ms. Nancy G. Willis
Bank of America, N.A., Trustee
Cross Timbers Royalty Trust
P. O. Box 830650
Dallas, Texas 75283-0650

Re: Cross Timbers Royalty Trust
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 16, 2006
File No. 1-10982

Dear Ms. Willis:

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

Sincerely,

April Sifford
Branch Chief