



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