



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

DIVISION OF
CORPORATION FINANCE

December 29, 2010

Nancy G. Willis
U.S. Trust, Bank of America
Private Wealth Management
Trustee
P.O. Box 830650
Dallas, Texas 75283-0650
Fax No. 214-209-2431

**Re: Cross Timbers Royalty Trust
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 23, 2010
File No. 1-10982**

Dear Ms. Willis:

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

Sincerely,

H. Roger Schwall
Assistant Director