



DIVISION OF
CORPORATION FINANCE

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

October 28, 2010

VIA U.S. MAIL AND FACSIMILE

Ron E. Hooper
U.S. Trust, Bank of America Private Wealth Management
901 Main Street, 17th Floor
Dallas, Texas 75202

Re: Williams Coal Seam Gas Royalty Trust
Form 10-K for Fiscal Year Ended December 31, 2009
Filed March 31, 2010
File No. 1-11608

Dear Mr. Hooper:

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

Sincerely,

H. Roger Schwall
Assistant Director