



DIVISION OF
CORPORATION FINANCE

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

October 7, 2011

Via Facsimile

Mr. Ron E. Hooper
Senior Vice President, Royalty Management
Dominion Resources Black Warrior Trust
901 Main Street, 17th Floor
Dallas, Texas 75202

**Re: Dominion Resources Black Warrior Trust
Form 10-K for Fiscal Year Ended December 31, 2010
Filed March 11, 2011
Response Letter Dated October 4, 2011
File No. 1-11335**

Dear Mr. Hooper:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2010

Exhibit 99.2

1. We have read your response to prior comment one, in our letter to you dated September 20, 2011, in which you propose to eliminate wording from the report that suggests a limited audience or a limit on investor reliance in future filings. However, we continue to believe it is necessary for you to include a revised report in an amendment to your annual report for the period ended December 31, 2010.

Mr. Ron E. Hooper
Dominion Resources Black Warrior Trust
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Closing Comments

You may contact Tracie Towner at (202) 551-3744, or Jennifer O'Brien at (202) 551-3721, if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3489 with any other questions.

Sincerely,

/s/H. Roger Schwall

H. Roger Schwall
Assistant Director