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December 17, 2010

Elizabeth M. Murphy
Secretary
Securities Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090

RE: Proposed Rules for Implementing the Whistleblower Provisions of Section 21F of the Securities Exchange Act of 1934, File No.S7-33-10

Dear Ms. Murphy:

This letter is to state that our company, Royal Gold, Inc., agrees with the views on the proposed rules referenced above expressed by the Association of Corporate Counsel in its letter to you dated December 15, 2010. We wish to add our voice in support of those views.

Sincerely,

A handwritten signature in blue ink, appearing to read "Bruce C. Kirchhoff". The signature is written in a cursive, flowing style.

Bruce C. Kirchhoff
Vice President and General Counsel