



DIVISION OF  
CORPORATION FINANCE

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

December 8, 2010

Nancy G. Willis  
U.S. Trust, Bank of America  
Private Wealth Management  
Trustee  
P.O. Box 830650  
Dallas, Texas 75283-0650

**Re: Cross Timbers Royalty Trust**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 23, 2010**  
**Response Letter Dated September 14, 2010**  
**File No. 1-10982**

Dear Ms. Willis:

We have reviewed your response letter 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.

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1. We note your response to our prior comment three from our letter dated September 14, 2010 where you state that “in response to your comment, in future filings we will enhance the narrative to include a quantification of the factors that contribute to the change.” Please provide us with an example of the referenced narrative disclosure in draft form in your response letter.

Closing Comments

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact Sean Donahue at (202) 551-3579 or me at (202) 551-3745 with any questions.

Sincerely,

H. Roger Schwall  
Assistant Director