

February 27, 2007

Mail Stop 4561

Mr. Roy Thomas  
General Agent and Chief Executive Officer  
Texas Pacific Land Trust  
1700 Pacific Avenue, Suite 1670  
Dallas, TX 75201

Re: Texas Pacific Land Trust.  
Form 10-K for the year ended December 31, 2005  
Forms 10-Q for the quarters ended March 31, June 30 and September 30, 2006  
File No. 1-00737

Dear Mr. Thomas:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
Branch Chief