



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

September 17, 2009

VIA USMAIL and FAX (214) 871-7139

Mr. Roy Thomas  
General Agent, Chief Executive Officer and Secretary  
Texas Pacific Land Trust  
1700 Pacific Avenue, Suite 2770  
Dallas, Texas 75201

**Re: Texas Pacific Land Trust  
Form 10-K for the year ended 12/31/2008  
Filed on 3/16/2009  
File No. 001-00737**

Dear Mr. Thomas:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Tom Kluck  
Branch Chief