

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

May 14, 2019

Via E-Mail

Kai E. Liekefett Sidley Austin LLP 787 Seventh Avenue New York, New York 10019

Re: Texas Pacific Land Trust Inc.

DEFA14A filed May 10, 2019

File No. 1-00737

Dear Mr. Liekefett:

The staff in the Office of Mergers and Acquisitions in the Division of Corporation Finance has the following comments on the filing listed above:

Proxy Supplement dated May 10, 2019

- 1. We note your disclosure that you intend to convene the previously-scheduled Special Meeting set for May 22, 2019, and then will immediately adjourn it until June 6, 2019. Please supplementally explain your authority for being able to do so under applicable state law, the Trust's governing instruments and the proxy rules.
- 2. The supplement describes General Cook's commitment to resign in three years if elected as "legally binding." Explain supplementally, with a view to possible further disclosure, what this means. That is, could the other trustees refuse to accept the resignation in three years if they choose? If General Cook doesn't resign as promised, do shareholders have the right to enforce the resignation letter? Do the other trustees have discretion whether to seek enforcement? Please advise, with a view to further disclosure.

Please respond to these comments promptly. Direct any questions to me at (202) 551-3263.

Sincerely,

/s/ Christina Chalk

Christina Chalk Senior Special Counsel Office of Mergers and Acquisitions