



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

June 7, 2007

Mr. Mike Ulrich
Vice President and Trust Officer
The Bank of New York Trust Company, N.A., Trustee
919 Congress Avenue
Austin, TX 78701

Re: Mesa Royalty Trust
Form 10-K for the Fiscal Year Ended December 31, 2006
Filed April 2, 2007
Response Letter Dated May 18, 2007
File No. 001-07884

Dear Mr. Ulrich:

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

Sincerely,

Karl Hiller
Branch Chief