

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

June 19, 2008

Via U.S. mail

Lee Ann Anderson Vice President and Senior Trust Officer Compass Bank 2525 Ridgmar Boulevard, Suite 100 Fort Worth, Texas 76117

Re: San Juan Basin Royalty Trust

Form 10-K for the Fiscal Year Ended December 31, 2006

Filed March 1, 2007 File No. 1-08032

Dear Ms. Anderson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Roger Schwall Assistant Director

cc: R. Winfrey
J. Madison
M. Duru

<u>Via facsimile</u> Michael Malone (214) 665-5991