

August 1, 2011

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E., Mail Stop 7010
Washington, D.C. 20549-7010

Attn: H. Roger Schwall, Assistant Director
Division of Corporation Finance

**Re: Enduro Resource Partners LLC
Enduro Royalty Trust
Registration Statement on Form S-1 (File No. 333-174225)
Filed May 16, 2011, as amended on July 1, 2011, June 25, 2011 and
July 29, 2011**

Ladies and Gentlemen:

Enduro Resource Partners LLC and Enduro Royalty Trust (collectively, the “**Registrants**”) submit this letter with respect to the above-referenced Registration Statement (the “**Registration Statement**”) at the request of the staff of the Division of Corporation Finance (the “**Staff**”) of the Securities and Exchange Commission, and include in the attached file the Registrants proposed revision to the Registration Statement in response to Comment 2 of the Staff’s letter dated July 29, 2011.

Please direct any questions or comments regarding the foregoing or with respect to the Registration Statement to Sean T. Wheeler at (713) 546-7418.

Very truly yours,

/s/ Sean T. Wheeler

Sean T. Wheeler
of LATHAM & WATKINS LLP

cc: Jon S. Brumley, President and Chief Executive Officer
John W. Arms, Executive Vice President and
Chief Operating Officer
Kimberly A. Weimer, Vice President and
Chief Financial Officer
Thomas Adkins, Bracewell & Giuliani LLP
Joshua Davidson, Baker Botts L.L.P.
Gerald M. Spedale, Baker Botts L.L.P.
Craig Stone, Ernst & Young, LLP