

October 21, 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, July 25, 2011, July 29, 2011,
August 1, 2011, August 3, 2011, September 19, 2011 and October 14, 2011**

Ladies and Gentlemen:

In regard to the above-referenced Registration Statement (the “**Registration Statement**”) of Enduro Resource Partners LLC, a Delaware limited liability company (“**Enduro Sponsor**”), and Enduro Royalty Trust (the “**Trust**” and, together with Enduro Sponsor, the “**Registrants**”), relating to the Trust’s proposed initial public offering of trust units (the “**Offering**”), the Registrants submit this letter at the request of the staff of the Division of Corporation Finance (the “**Staff**”) of the Securities and Exchange Commission. The Registrants have revised the Registration Statement to include the price range of the Offering and the use of proceeds by Enduro Sponsor and to update certain other pages. The revised pages of the Registration Statement are included in the attached file.

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
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Gerald M. Spedale, Baker Botts L.L.P.
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