



DIVISION OF
CORPORATION FINANCE

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

June 11, 2025

Brent W. Clum
Chief Financial Officer
TXO Partners, L.P.
400 West 7th Street
Fort Worth, Texas 76102

Re: TXO Partners, L.P.
Form 10-K for the Fiscal Year ended December 31, 2024
Filed March 4, 2025
File No. 001-41605

Dear Brent W. Clum:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation