



SIDLEY AUSTIN LLP  
1000 LOUISIANA STREET  
SUITE 5900  
HOUSTON, TX 77002  
+1 713 495 4500  
+1 713 495 7799 FAX

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December 29, 2020

**VIA EDGAR**

John Burr  
U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-6010

**Re: Texas Pacific Land Corporation  
Form 10 Registration Statement (File No. 001-39804)  
CIK No. 0001811074**

Dear Mr. Burr:

On behalf of Texas Pacific Land Corporation, a Delaware corporation, we hereby request acceleration of the effective date of the above-referenced Registration Statement on Form 10 so that it may become effective at 10:00 a.m., Eastern Time, on December 31, 2020, or as soon as possible thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with the undersigned at (713)-495-4522.

[Signature appears on next page]

Sidley Austin LLP is a limited liability partnership practicing in affiliation with other Sidley Austin partnerships.

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Very truly yours,

/s/ George J. Vlahakos  
George J. Vlahakos

cc: [Via Email](#)

Micheal W. Dobbs, Texas Pacific Land Corporation

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