

SABINE ROYALTY TRUST

Form 8-K

May 03, 2007

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): May 3, 2007**

**SABINE ROYALTY TRUST**

(Exact name of Registrant as specified in its charter)

**Delaware**

(State or other jurisdiction of  
incorporation or organization)

**1-8424**

(Commission  
File Number)

**76-6297143**

(I.R.S. Employer  
Identification No.)

**Trust Division**

**Royalty Trust Group**

**Bank of America, N.A.**

**901 Main Street, 17th Floor**

**Dallas, Texas**

(Address of principal executive offices)

**75202**

(Zip Code)

Registrant's Telephone Number, including area code: **(214) 209-2400**

**Not Applicable**

(Former name, former address and former fiscal year, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2.):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02. Results of Operations and Financial Condition.**

On May 3, 2007, the Registrant issued a press release announcing its monthly cash distribution to unitholders of record on May 15, 2007. A copy of the press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

This Report on Form 8-K is being furnished pursuant to Item 2.02, Results of Operations and Financial Condition. The information furnished is not deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, is not subject to the liabilities of that section and is not deemed incorporated by reference in any filing under the Securities Act of 1933, as amended.

**Item 9.01. Financial Statements and Exhibits.**

c. Exhibits

99.1 Press Release dated May 3, 2007.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Sabine Royalty Trust

By: Bank of America, N.A., Trustee

By: /s/ RON E. HOOPER

**Ron E. Hooper**

*Senior Vice President and  
Administrator*

Date: May 3, 2007

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**EXHIBIT INDEX**

Exhibit

Number    Description

99.1      Press Release dated May 3, 2007.