

SABINE ROYALTY TRUST
Form NT 10-K
February 29, 2012

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

SEC File Number 001-08424

CUSIP Number 785688102

(Check one): ☒ Form 10-K ☐ Form 20-F ☐ Form 11-K ☐ Form 10-Q

 ☐ Form 10-D ☐ Form N-SAR ☐ Form N-CSR

For Period Ended: December 31, 2011

☐ Transition Report on Form 10-K
☐ Transition Report on Form 20-F
☐ Transition Report on Form 11-K
☐ Transition Report on Form 10-Q
☐ Transition Report on Form N-SAR

For Period Ended:

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I REGISTRANT INFORMATION

Sabine Royalty Trust

Full Name of Registrant

Not Applicable

Former Name if Applicable

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901 Main Street, 17th Floor

Address of Principal Executive Office (*Street and Number*)

Dallas, Texas 75202

City, State and Zip Code

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PART II RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- x
- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
 - (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
 - (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

The Registrant has been awaiting documentation in order to properly prepare a complete and accurate Annual Report on Form 10-K for the year ended December 31, 2011. The Registrant was unable to receive this data in a timely manner without unreasonable effort and expenses. For the foregoing reason, the Registrant requires additional time in order to prepare and file its Annual Report on Form 10-K for the year ended December 31, 2011.

It is anticipated that the Registrant's Annual Report on Form 10-K for the year ended December 31, 2011 will be filed on or before the fifteenth calendar day following the prescribed due date for the Registrant's Annual Report on Form 10-K for the year ended December 31, 2011.

PART IV OTHER INFORMATION

- (1) Name and telephone number of person to contact in regard to this notification

Ron E. Hooper
(Name)

(214)
(Area Code)

209-2444
(Telephone Number)

- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s). Yes x No "

- (3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof? Yes " No x
If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

Sabine Royalty Trust
(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date: February 29, 2012

BANK OF AMERICA, N.A.,

TRUSTEE FOR THE

SABINE ROYALTY TRUST

By: /s/ Ron E. Hooper
Ron E. Hooper,
Senior Vice President and Trust Administrator

Bank of America, N.A.