

TORCH ENERGY ROYALTY TRUST

Form NT 10-K

March 30, 2007

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**FORM 12b-25**

**NOTIFICATION OF LATE FILING**

Commission File Number: 1-12474

(Check One):    ☒ Form 10-K    ☐ Form 20-F    ☐ Form 11-K    ☐ Form 10-Q    ☐ Form N-SAR

For Period Ended: December 31, 2006

- ☐ 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 the Transition Period Ended: \_\_\_\_\_

**Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.**

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**

**Torch Energy Royalty Trust**

Full Name of Registrant

N/A

Former Name if Applicable

**1100 North Market Street**

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

**Wilmington, Delaware 19890**

City, State and Zip Code

**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 applicable)

- (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, 11-K or Form N-SAR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report of transition report on Form 10-Q, 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.
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**Part III NARRATIVE**

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

The audit report of Torch Energy Advisors Incorporated ( Torch ), the sponsor of the Registrant, has not been completed despite diligent efforts by Torch and its accountants. Torch s financials are filed as an exhibit to the Registrant s annual report on Form 10-K. The Registrant expects to file the Form 10-K within the extension period.

**PART IV OTHER INFORMATION**

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

**Kristin L. Moore**

**(302) 636-6016**

(Name)

(Area Code) (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, identified reports(s).

☒ Yes ☐ 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

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.

**Torch Energy 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.

TORCH ENERGY ROYALTY TRUST

By: Wilmington Trust Company,  
not in its individual capacity but solely  
as Trustee for the Trust

Date: March 30, 2007

By: /s/ Bruce L. Bisson  
Bruce L. Bisson, Vice President

(The Trust has no employees, directors or executive officers.)