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NORTH EUROPEAN OIL ROYALTY TRUST

Form 8-K

May 01, 2007

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):

April 30, 2007

NORTH EUROPEAN OIL ROYALTY TRUST

(Exact name of Registrant as specified in its charter)

Commission File No. 1-8245

Delaware

(State of organization)

22-2084119

(IRS Employer I.D. No.)

Suite 19A, 43 West Front Street, Red Bank, N.J. 07701

(Address of principal executive offices)

732-741-4008

(Registrant's telephone number including area code)

Not Applicable

Former name or former address, 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:

- ☐ 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 April 30, 2007 North European Oil Royalty Trust issued a press release via PR Newswire announcing the Trust's distribution for the second quarter of fiscal 2007. Furnished herewith is a copy of the press release, which is incorporated by reference herein. The information in this Item 2.02, including Exhibit 99 hereto, shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 (the "Exchange Act") or otherwise subject to the liabilities of that section or Sections 11 and 12(a)(2) of the Securities Act of 1933 or the Exchange Act, except as expressly set forth by specific reference in such filing.

Item 9.01. Financial Statements and Exhibits.

(c) Exhibits

The following exhibit is furnished herewith:

Exhibit 99. A press release dated April 30, 2007 and disseminated through PR Newswire announcing the distribution for the second quarter of fiscal 2007.

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.

NORTH EUROPEAN OIL ROYALTY TRUST

(Registrant)

By: /s/ John R. Van Kirk

John R. Van Kirk
Managing Director

Dated: May 1, 2007