
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 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): **July 7, 2011**

HUGOTON ROYALTY TRUST
(Exact Name of Registrant as Specified in Its Charter)

Texas
(State or Other Jurisdiction of Incorporation)

1-10476
(Commission File Number)

58-6379215
(IRS Employer Identification No.)

**U.S. Trust, Bank of America
Private Wealth Management
Trustee
P.O. Box 830650
Dallas, Texas**
(Address of Principal Executive Offices)

75283-0650
(Zip Code)

(877) 228-5083
(Registrant's Telephone Number, Including Area Code)

NONE
(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 (*see* General Instruction A.2. below):

- 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))
-
-

Item 4.01 Changes in Registrant's Certifying Accountant.

Hugoton Royalty Trust (NYSE – HGT) determined not to retain KPMG LLP (“KPMG”) as its independent registered public accounting firm, effective as of July 7, 2011, and has engaged PricewaterhouseCoopers LLP (“PwC”) as its new independent registered public accounting firm effective as of July 7, 2011. As described in Item 4.01(a) below, the change in independent registered public accounting firm is not the result of any disagreement with KPMG.

(a) Former Independent Registered Public Accounting Firm

- i. On July 7, 2011, Hugoton Royalty Trust dismissed KPMG as its independent registered public accounting firm.
- ii. The report of KPMG on Hugoton Royalty Trust's financial statements as of and for the years ended December 31, 2010 and 2009 did not contain an adverse opinion or disclaimer of opinion and was not qualified or modified as to uncertainty, audit scope, or accounting principles. The audit reports of KPMG LLP on the effectiveness of internal control over financial reporting as of December 31, 2010 and 2009 did not contain any adverse opinion or disclaimer of opinion, nor were they qualified or modified as to uncertainty, audit scope, or accounting principles.
- iii. The decision to change accountants was recommended and approved by the Trustee of Hugoton Royalty Trust, U.S. Trust, Bank of America Private Wealth Management.
- iv. During the two most recent fiscal years ended December 31, 2010 and 2009, and in the subsequent interim period through the July 7, 2011 effective date of the change, there were no disagreements with KPMG on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of KPMG, would have caused them to make a reference to the subject matter of the disagreements in connection with their report. In addition, there were no reportable events of the kind defined in Item 304(a)(1)(v) of Regulation S-K under the Securities Exchange Act of 1934, as amended (“Regulation S-K”).
- v. Hugoton Royalty Trust provided KPMG with a copy of this current report on Form 8-K, and Hugoton Royalty Trust requested that KPMG furnish Hugoton Royalty Trust with a letter addressed to the Securities and Exchange Commission stating whether they agree with the statements made by Hugoton Royalty Trust, and if not, stating the respects in which they do not agree. Hugoton Royalty Trust has received the requested letter from KPMG, and a copy of the letter is filed as Exhibit 16.1 to this current report on Form 8-K.

(b) New Independent Registered Public Accounting Firm

On July 7, 2011, upon the approval of the Trustee, Hugoton Royalty Trust engaged PwC as its independent registered public accounting firm effective as of July 7, 2011. During the two most recent fiscal years ended December 31, 2010 and 2009, and in the subsequent interim period through the July 7, 2011 effective date of the change, Hugoton Royalty Trust has not consulted PwC regarding either (i) the application of accounting principles to a specified transaction, either completed or proposed; or the type of audit opinion that might be rendered on Hugoton Royalty Trust's financial statements, and neither a written report was provided to Hugoton Royalty Trust nor oral advice was provided that PwC concluded was an important factor considered by Hugoton Royalty Trust in reaching a decision as to the accounting, auditing or financial reporting issue, or (ii) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K) or a reportable event (as described in Item 304(a)(1)(v) of Regulation S-K).

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
16.1	Letter of KPMG LLP, dated July 11, 2011 regarding change in independent registered public accounting firm

EXHIBIT INDEX

Exhibit Number and Description

- 16.1 Letter of KPMG LLP, dated July 11, 2011 regarding change in independent registered public accounting firm

July 11, 2011

Securities and Exchange Commission
Washington, D.C. 20549

Ladies and Gentlemen:

We were previously principal accountants for Hugoton Royalty Trust and, under the date of February 24, 2011, we reported on the financial statements of Hugoton Royalty Trust as of December 31, 2010 and 2009 and for each of the years in the three-year period ended December 31, 2010, and the effectiveness of internal control over financial reporting as of December 31, 2010. On July 7, 2011, we were dismissed. We have read Hugoton Royalty Trust's statements included under Item 4.01(a) of its Form 8-K dated July 12, 2011, and we agree with such statements, except that we are not in a position to agree or disagree with Hugoton Royalty Trust's statement that the change was recommended and approved by the Trustee of Hugoton Royalty Trust, U.S. Trust, Bank of America Private Wealth Management or the stated reason for changing principal accountants.

Very truly yours,

(Signed) KPMG LLP