

HEARUSA INC  
Form NT 10-Q  
May 17, 2011

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

OMB APPROVAL  
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FORM 12b-25

SEC FILE NUMBER  
001-13828

NOTIFICATION OF LATE FILING

CUSIP NUMBER  
552715104

(Check one): Form 10-K Form 20-F Form 11-K Form 10-D Form  
10-Q N-SAR  
Form  
N-CSR

For Period Ended: April 2, 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 the Transition Period Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.  
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:

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PART I - REGISTRANT INFORMATION

HearUSA, Inc.  
Full Name of Registrant

Former Name if Applicable

1250 Northpoint Parkway  
Address of Principal Executive Office (Street and Number)

West Palm Beach, FL 33407  
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 appropriate)

- (a) The reason 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.
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PART III - NARRATIVE

State below in reasonable detail 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's quarterly report on Form 10-Q for the quarter ended April 2, 2011 cannot be filed by the prescribed due date of May 17, 2011.

As previously disclosed, the Registrant has been conducting an impairment analysis in connection with a notice of default received from Siemens Hearing Instruments, Inc. ("Siemens") on March 17, 2011 in connection with the Second Amended and Restated Credit Agreement dated December 30, 2006, as amended, between the Registrant, as borrower, and Siemens, as lender.

On May 16, 2011, the Registrant filed a voluntary petition in the United States Bankruptcy Court in the United States Bankruptcy Court for the Southern District of Florida, West Palm Beach Division, seeking relief under the provision of Chapter 11 of Title 11 of the United States Code (the "Chapter 11 Case"). In connection therewith, the Registrant will be evaluating the impact of the Chapter 11 Case on its goodwill, other indefinite lived intangible assets, and other long-lived assets. This process has been initiated. The Registrant expects to file its Form 10-Q on or prior to May 23, 2011.

PART IV - OTHER INFORMATION

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

Frank Punal	561	478-8770
(CFO)		
(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, identify report(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.

Losses are expected to substantially increase for the recording of goodwill impairment losses.

HearUSA, Inc.

(Name of Registrant as Specified in Charter)

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

Date: May 17, 2011

By: /s/ Frank Punal

Frank Punal, Chief Financial Officer

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.