

Edgar Filing: AMERICAN POST TENSION, INC. - Form NT 10-Q

AMERICAN POST TENSION, INC.  
Form NT 10-Q  
November 14, 2008

U.S. SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

000-32691  
(SEC File Number)

640690 40 0  
CUSIP Number

(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: SEPTEMBER 30, 2008

- 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

NEPTUNE INDUSTRIES, INC.  
(Exact name of registrant as specified in its charter)

(Former Name if Applicable)

21218 St. Andrews Boulevard  
Address of principal executive office (Street and Number)

Boca Raton, FL 33433  
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)

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(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.

PART III -- NARRATIVE

State below in reasonable detail why Form 10-Q Could not be filed within the prescribed time period.

Registrant is unable to complete the preparation of its financial statements in time to complete the report on Form 10-Q on a timely basis.

PART IV-- OTHER INFORMATION

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

Robert Hipple	321	433-1136
_____	_____	_____
(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.

NEPTUNE INDUSTRIES, INC.  
(Name of Registrant as Specified in Charter)

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

Neptune Industries, Inc.

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Date: November 14, 2008

By: /s/ Ernest D. Papadoyianis

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Name: Ernest D. Papadoyianis  
Chairman and Chief Executive Officer