

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

AMERICAN POST TENSION, INC.  
Form NT 10-Q  
August 15, 2008

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

FORM 12b-25

NOTIFICATION OF LATE FILING

0-50090  
(SEC File Number)

02906R 101  
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: JUNE 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

AMERICAN POST TENSION, INC.  
(Exact name of registrant as specified in its charter)

(Former Name if Applicable)

1179 Center Point Drive  
Address of principal executive office (Street and Number)

Henderson, Nevada 89074  
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.

The Registrant's former CFO resigned from the company in early April, 2008, and the Registrant has just retained a new consulting CFO in July 2008. In addition, the registrant has made the decision to retain a new independent audit firm for the fiscal year ended December 31, 2008 and the interim periods ended June 30, 2008 and September 30, 2008. With these changes, the 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	702	565-7866
_____	_____	_____
(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). [X] 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 [X] No

If so, attach an explanation of the anticipated change, both narratively and

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quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

AMERICAN POST TENSION, INC.

(Name of Registrant as Specified in Charter)

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

American Post Tension, Inc.

Date: August 15, 2008

By: /s/ Edward Hohman  
Name: Edward Hohman  
Chairman and Chief Executive

Officer