

SECTOR 10 INC
Form NT 10-Q
February 15, 2011

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

FORM 12b-25
NOTIFICATION OF LATE
FILING

SEC FILE NUMBER
000-24370
CUSIP NUMBER
81371J208

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

For Period Ended: December 31, 2010

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 Instructions (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:

PART I — REGISTRANT INFORMATION

Sector 10, Inc.
Full Name of Registrant

Former Name if Applicable

3500 Island Blvd, Suite 105

Address of Principal Executive Office (Street and Number)

Aventura, FL 33160

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;
- ü (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 the reasons 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. (Attach extra Sheets if Needed)

The audit firm is currently reviewing the Form 10-Q prior to filing. The registrant requests an extension to provide the auditors with sufficient time to finish their review. The Form 10-Q is expected to be filed within the 5 day period granted with the extension.

PART IV — OTHER INFORMATION

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

Pericles P. DeAvila
(Name)

206
(Area Code)

853-4866
(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.

Subsequent to the reporting period, the Company entered into two acquisition transactions that resulted in a change of control. The Company transferred out the emergency response business and will enter new business activities in subsequent quarters. This is disclosed in the subsequent events footnote and will impact future periods. It is expected that the transactions will increase revenues beginning in the 4th quarter for the year ended March 31, 2011.

Sector 10, 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: February 14, 2011

By: /s/ Pericles P. DeAvila