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NAPCO SECURITY SYSTEMS INC

Form NT 10-Q February 11, 2008

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

FORM 12b-25

SEC	FILE	NUMBER:	0-10004
CUSI	P NUI	MBER:	

NOTIFICATION OF LATE FILING

Check One): [] Form 10-K [] Form 20-F [] Form 11-K [X] Form 10-Q [] Form N-SAR [] Form N-CSR				
For the Period Ended: December 31, 2007				
[] Transition Report on Form 10-K				
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				
Full Name of Registrant: Napco Security Systems, Inc.				
Former Name if Applicable: N/A				
Address of Principal Executive Office (Street and Number): 333 Bayview Avenue				
City, State and Zip Code: Amityville, New York 11701				
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)				
[X] (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;				
[X] (b) The subject annual report, semi-annual report, transition report on				

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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 Company's review process with respect to its financial statements has not been completed prior to the filing date.

PART IV -- OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification $\ensuremath{\mathsf{N}}$

Kevin S. Buchel	(631)	842-9400
(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?

[X] Yes [] No

The Company expects to report net income of approximately \$1,172,000 and \$1,547,000 for the three and six months ended December 31, 2008, respectively, as compared to a net income of approximately \$1,144,000 and \$2,096,000 for the same periods in fiscal 2007.

Napco Security Systems, Inc. has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date: February 11, 2008

By: /s/ Kevin S. Buchel

Kevin S. Buchel,

Senior Vice President of Operations
and Finance