

HOME SOLUTIONS OF AMERICA INC

Form NT 10-K

March 19, 2007

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**  
**Washington, DC 20549**  
**FORM 12b-25**  
**Commission File Number 001-31711**  
**NOTIFICATION OF LATE FILING**

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

For Period Ended: December 31, 2006

- 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 items(s) to which the notification relates: \_\_\_\_\_

**PART I REGISTRANT INFORMATION**

Full name of registrant: **Home Solutions of America, Inc.**

Former name if applicable: \_\_\_\_\_

Address of principal executive office (*street and number*): 1500 Dragon Street, Suite B

City, state and zip code: Dallas, Texas 75207

**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 reasons 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, 20-F, 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
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o (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 Form 10-K, 11-K, 20-F, 10-Q, 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 registrant could not file the referenced Form 10-K in a timely manner because registrant's management and its independent public accountants require additional time to verify certain data being derived from the registrant's books and records, which data is to be incorporated into the registrant's financial statements. The registrant is unable to eliminate the need for additional time without unreasonable effort or expense.

**PART IV OTHER INFORMATION**

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

Jeffrey M. Mattich                      (214)                      623-8446

<b>Name</b>	<b>Area Code</b>	<b>Telephone Number</b>
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(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 the 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.

**Home Solutions of America, Inc.**

(Name of Registrant as Specified in Charter)

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

Date: March 16, 2007

By: */s/ Jeffrey M. Mattich*

Printed Name: Jeffrey M. Mattich  
Title: Chief Financial Officer