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

# FORM 12b-25

# NOTIFICATION OF LATE FILING

OMB APPROVAL						
OMB Number:	3235-0058					
Expires:	April 30, 2012					
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001-31972						
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(Check one):		Form 10-K Form N-CSR For Period En Transition Rej Transition Rej Transition Rej Transition Rej For the Transi	port on port on port on port on port on	Form 10-K Form 20-F Form 11-K Form 10-Q Form N-SAF		Form 11-K		Form 10-Q		Form 10-D		Form N-SAR
Nothin	ıg in th	Read I lis form shall b						orm. Please Pr nas verified ar			tained	l herein.
If the notification	on rela	tes to a portion	of the	filing checked	l abov	e, identify the	Item(	s) to which the	notif	ication relates	:	
PART I — R	EGIST	TRANT INFO	RMAT	ION								
Telkonet, Inc.												
Full Name of	Regist	rant										
Former Name	if App	licable										
10200 Innova	tion Di	rive, Suite 300										
Address of Principal Executive Office (Street and Number)												
Milwaukee, W	Viscons	sin 53226										
City, State and	Zip Co	ode										
PART II — R	ULES	12b-25(b) ANI	) (c)									
		ould not be filed ollowing should						ne registrant se	eks re	elief pursuant t	.0	
		son described in expense;	n reason	nable detail in	Part	III of this form	n could	d not be elimin	ated v	without unreas	onable	e
(b) T	The sub Form N he subj	ject annual repo- CSR, or portion ect quarterly re-	n there	of, will be file transition rep	ed on ort on	or before the Form 10-Q o	fifteen r subje	th calendar da	y follo repor	wing the pres	cribed	
		filed on or before ountant's statement								if applicable.		

#### PART III — NARRATIVE

State below in reasonable detail 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.

Management of Telkonet, Inc (the "Company") has recommended, and the Company's Audit Committee has concluded, that the Company's audited consolidated financial statements for the year ended December 31, 2010 included in its 2010 Annual Report on Form 10-K, as well as the interim consolidated financial statements for 2011 and 2010 included in its Quarterly Reports on Form 10-Q for the quarters ended March 31, 2011, June 30, 2011 and September 30, 2011 will need to be restated as a result of certain adjustments.

As described in the Form 8-K filed on March 15, 2012, the restatement will be required in large part due to the aggregate impact of the Company's under accrual of sales tax, interest and penalties, which amounted to approximately \$815,000 for the periods including and prior to September 30, 2011. In addition, during the course of the Company's 2011 financial close process, management has become aware of other potential adjustments related to previously reported financial information and is in the process of completing such analysis. The Company currently anticipates that these other adjustments will include adjustments to: deferred lease liability; accrued expenses; accrued warranty and accumulated depreciation. The process of preparing the audited financial statements to be included in the Form 10-K for the fiscal year ended December 31, 2011, including the Company's evaluation of goodwill for impairment, is on-going and the identification of additional adjustments is possible.

The restatement process has resulted in delays in obtaining and compiling the financial data necessary to complete the restatement and prepare the Company's financial statements for the fiscal year ended December 31, 2011. As a result, the Company has been unable to complete the preparation and review of its Annual Report on Form 10-K for the period ended December 31, 2011 in time to file it by the prescribed deadline of March 30, 2012 without unreasonable effort and expense. The Company is working diligently in order to file its Form 10-K for the fiscal year ended December 31, 2011 by no later than the fifteenth calendar day following the prescribed deadline, or April 16, 2012; however the Company can provide no assurance that it will be able to file its Form 10-K within such time period.

SEC 1344 (05-06) Persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

(Attach extra Sheets if Needed)

### PART IV — OTHER INFORMATION

(1)	Name and telephone number of person to contact in regard to thi	s notification							
	Richard E. Mushrush	414	302-2260						
	(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 🗷 1	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 □								
	attach an explanation of the anticipated change, both narratively a nable estimate of the results cannot be made.	nd quantitativel	y, and, if appropriate, state the reasons why a						
estat Dece	escribed above, the restatement process has resulted in delays in comments and prepare the Company's financial statements for the fis mber 31, 2011 are expected to be approximately \$11.2 million, an ompany's other results cannot be made as of the time of this filing	scal year ended increase of 2%	December 31, 2011. Net revenues for the year ended						
	Telkone (Name of Registrant as		arter)						
nas ca	aused this notification to be signed on its behalf by the undersigned	d hereunto duly	authorized.						
Oate:	April 2, 2012	By <u>/s/ Richard E</u> Richard E. Controller a							
	RUCTION: The form may be signed by an executive officer of the	-							

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

# ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).