

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

FORM 12b-25

NOTIFICATION OF LATE FILING

OMB APPROVAL	
OMB Number:	3235-0058
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- (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: March 31, 2012
 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 Instruction (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

Telkonet, Inc.
Full Name of Registrant

Former Name if Applicable

10200 Innovation Drive, Suite 300
Address of Principal Executive Office (Street and Number)

Milwaukee, Wisconsin 53226
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;
- (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 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.

Telkonet, Inc. (the "Company") was unable to finalize the terms of the renewal of its engagement with its independent registered public accounting firm by May 15, 2012. As a result, the Company was unable to obtain a final review of its quarterly report on Form 10-Q for the quarter ended March 31, 2012 in time to file it by the prescribed deadline without unreasonable effort and expense. The delay in finalizing the terms of the engagement renewal does not relate to any disagreement with the Company's independent registered public accounting firm on any matter of accounting principles or practices, financial statement disclosure or similar matters.

The Company is working to finalize the terms of the engagement renewal and expects to file the Form 10-Q by no later than the fifth calendar day following the prescribed deadline, or May 21, 2012; however the Company can provide no assurance that it will be able to file the Form 10-Q 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)

