

Protective Products of America, Inc.  
Form NT 10-Q  
July 24, 2009

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

**FORM 12b-25**

**NOTIFICATION OF LATE FILING**

**SEC FILE NUMBER**

000-53580

**CUSIP NUMBER**

74367R

*(Check one):*

Form  
10-K

Form  
20-F

Form  
11-K

ü Form  
10-Q

Form  
10-D

Form  
N-SAR

Form  
N-CSR

For Period **March 31, 2009**  
Ended:

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**

**Protective Products of America, Inc.**

Full Name of Registrant.

**N/A**

Former Name if Applicable

**1649 Northwest 136th Avenue**

Address of Principal Executive Office (*Street and Number*)

**Sunrise, Florida 33323**

City, State and Zip Code:

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**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 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)

Protective Products of America, Inc. (the Company) is unable to file its Quarterly Report on Form 10-Q (the Form 10-Q) for the quarterly period ended March 31, 2009 within the prescribed time period without unreasonable effort and expense. The Company is a reporting issuer in Canada and its common stock is listed and posted for trading on the Toronto Stock Exchange. In May 2009, the Company filed with the Canadian Securities Administrators unaudited condensed consolidated financial statements and management's discussion and analysis of financial condition and results of operations for the three months ended March 31, 2009 that satisfied applicable Canadian securities law requirements. Unlike U.S. securities laws, Canadian securities laws do not require that a reporting issuer's financial statements be reviewed by its independent accountants prior to filing. Due to the significant deterioration in its financial condition, the limited number of finance personnel and the expense associated with allowing the Company's independent auditors to review the Company's financial statements for the quarterly period ended March 31, 2009, the Company will be unable to file the Form 10-Q within the prescribed time period without unreasonable effort and expense. The Company does not anticipate being able to file the Form 10-Q by the 5th calendar day following the prescribed due date, and at this time the Company cannot determine when and if it will be able to file the Form 10-Q.



Title: Chief Financial Officer