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

## FORM 12b-25

## NOTIFICATION OF LATE FILING

(Check of	ne):	e): □ Form 10-K □ Form 20-F □ Form 11-K ☑ Form 10-Q □ Form 10-D □ Form N-SAR □ Form N-CSR						
		For Period Ended:	November 23, 2007					
		☐ Transition Report on Form 10-K						
☐ Transition Report on Form 20-F								
		☐ Transition Report on Fo	rm 11-K					
		☐ Transition Report on Form 10-Q						
		☐ Transition Report on Fo	tion Report on Form N-SAR					
		For the Transition Period Ended:						
			Instruction (on back page) Before Preparing Form. Please Print or Type. be construed to imply that the Commission has verified any information contained herein.					
If the noti	fication 1	relates to a portion of the filir	g checked above, identify the Item(s) to which the notification relates:					
PART I	—REG	ISTRANT INFORMATIO	N.					
Environm	ental Te	ctonics Corporation						
Full Nam	e of Reg	istrant						
Former N	ame if A	pplicable						
125 Jame County L	•	strial Park						
Address	of Princip	pal Executive Office (Street	and Number)					
		nnsylvania 18966						
City, Stat	e and Zi	p Code						
PART II	-RUL	LES 12b-25(b) AND (c)						
		rt could not be filed without us box if appropriate)	unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be					
	(a)	The reason described in rea	sonable detail in Part III of this form could not be eliminated without unreasonable effort or expense					
☑	(b)	portion thereof, will be filed	semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or 0-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar d due date; and					

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.

The third fiscal quarter of Environmental Tectonics Corporation (the "Company") ended on November 23, 2007. Accordingly, the Company's Quarterly Report on Form 10-Q is required to be filed by January 7, 2008.

On November 14, 2007, the Audit Committee of the Board of Directors of the Company, in consultation with management, determined that the Company will need to restate (the "Restatement") its previously issued consolidated financial statements for prior periods, including the periods ended November 24, 2006 and February 23, 2007, due to errors in accounting with respect to accounts receivable related to the carrying value of a claims receivable booked in connection with a contract with the Department of the Navy for a submarine decompression chamber project. The Company is in the process of determining if these errors in accounting affected additional periods prior to the fiscal quarter ended November 24, 2006, including for the fiscal years ended February 28, 2003, February 27, 2004, February 25, 2005 and February 24, 2006.

On November 28, 2007, Grant Thornton LLP ("Grant"), the independent registered public accounting firm for the Company, resigned. In connection with its resignation, Grant advised the Audit Committee of the Company's Board of Directors ("Audit Committee") that the reason for its resignation is that information has come to Grant's attention that has led it to no longer be able to rely on management's representations and has made it unwilling to be associated with the financial statements prepared by management. As previously disclosed, in July 2007, the Audit Committee commenced an internal investigation after the Company was notified in June 2007 of the Department of the Navy's counterclaims related to the Company's claim in connection with the contract for its submarine rescue decompression project. As previously disclosed, in November 2007, the Audit Committee and its counsel informed Grant of certain results of that investigation.

The Company's Board of Directors has commenced a search for a new independent registered public accounting firm.

As a result of the foregoing, the Company was unable to complete and file its Quarterly Report on Form 10-Q on a timely basis and to do so would have required it to use unreasonable effort and to incur unreasonable expense.

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 this notification

	Duane D. Deaner	(215)		355-9100				
	(Name)	(Area C	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 D	□ No ☑			
	The Company has failed to file its Quarterly Reports on Form 10-Q for the fiscal quarters ended May 25, 2007 and August 24, 2007.							
(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?							
	J 1 1			Yes 🗆	l No ☑			
	If so, attach an explanation of the anticipated change, both narrative estimate of the results cannot be made.	ely and quantitative	ly, and, if appropri	ate, state the reasons why a reasonab	ole			
	ENVIRONMENTAI	L TECTONICS CO	RPORATION					
	(Name of Regis	strant as Specified in	Charter)					
has c	caused this notification to be signed on its behalf by the undersigned	hereunto duly author	orized.					
Date	January 7, 2008	Ву	/s/ Duane D. Deaner					
			Duane D. Deaner					

Chief Financial Officer