FOOTHILLS RESOURCES INC	
Form NT 10-K	
April 03, 2007	
UNITED STATES	
SECURITIES AND EXCHANGE COMMISSION	
Washington, D.C. 20549	
FORM 12b-25	
	SEC FILE NUMBER
	001-31547 CUSIP NUMBER
	34512E109
NOTIFICATION OF LATE FILING	
(Check One): X Form 10-KSB o Form 20-F o Form 11-K o Form 10-QSB o Form 10-D o Form	N-SAR
o Form N-CSR	
For Period Ended: <u>December 31, 2006</u>	
o Transition Report on Form 10-KSB	
o Transition Report on Form 20-F	
o Transition Report on Form 11-K	
o Transition Report on Form 10-QSB	
o 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

Foothills Resources, Inc. Full Name of Registrant

Former Name if Applicable

4540 California Avenue, Suite 550 Address of Principal Executive Office (*Street and Number*)

Bakersfield, California 93309 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 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-KSB, Form 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-QSB 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

X

State below in reasonable detail why Forms 10-KSB, 20-F, 11-K, 10-QSB, 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.)

The Company requires additional time to complete certain disclosure requirements in order to file the Form 10-KSB.

PART IV OTHER INFORMATION

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

W. Kirk Bosché (661) 716-1320 (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 the answer is no, identify report(s).

x Yes o 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?

x Yes o 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.

The Company initiated actual operations in April 2006 and the financial statements to be included in the Form 10-KSB covering the period from
April 2006 to December 31, 2006 provides information reflecting the results from actual operations.

Foothills Resources, Inc. (Name of Registrant as Specified in Charter)

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

Date April 2, 2007 By: /s/ W. Kirk Bosché

Name: W. Kirk Bosché

Title: Chief Financial Officer

ATTENTION

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