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

FORM 12b-25

NOTIFICATION OF LATE FILING

SEC FILE NUMBER 000-54987

(Check One): Form 10-K Form 20-F Form 11-K Form 10-Q
 Form 10-D Form N-SAR Form N-CSR

CUSIP NUMBER 86271N 10 0

For Period Ended: December 31, 2014

- 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:

<i>Read Instructions (on back page) Before Preparing Form. Please Print or Type.</i> Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.
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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

Strategic Environmental & Energy Resources, Inc.
Full Name of Registrant

Former Name if Applicable

751 Pine Ridge Road
Address of Principal Executive Officer (*Street and Number*)

Golden, CO 80403
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.
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PART III — NARRATIVE

State below in reasonable detail why the 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.)

Strategic Environmental & Energy Resources, Inc., (the "Company") is unable to file its Annual Report on Form 10-K for the fiscal year ended December 31, 2014 within the prescribed time period.

The Company has had recent changes to its finance and accounting staff. As a result, the resources of the Company's financial staff have been limited during these transitions. Constraints caused by personnel changes of the financial staff have further limited the ability of the Company to complete the Form 10-K for the fiscal year ended December 31, 2014. In addition, Management has been unable to obtain certain of the third-party business information necessary to complete the preparation of the Company's Form 10-K for the year ended December 31, 2014 and the review of the report by the Company's auditors in time for filing.

For the reasons set forth above, the audit of the Company's results for the fiscal year ended December 31, 2014 are not yet complete. As a result, the Company is unable to file its Annual Report on Form 10-K for the fiscal year ended December 31, 2014 by the prescribed due date of March 31, 2015. The Company cannot eliminate the reasons causing the inability to file timely without unreasonable effort or expense.

The Company intends to file its Annual Report on Form 10-K for the fiscal year ended December 31, 2014 on or before the fifteenth calendar day following the prescribed due date.

PART IV — OTHER INFORMATION

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

J John Combs III
(Name)

(720)
(Area Code)

390-3161
(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). Yes 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

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.

Strategic Environmental & Energy 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: March 30, 2015

By: /s/ J John Combs III
J John Combs III
Chief Executive Officer, Secretary
(Executive Officer)
