

**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-CEN Form N-CSR

CUSIP
NUMBER
86271N 10 0

For Period Ended: December 31, 2023

- 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

Strategic Environmental & Energy Resources, Inc.

Full Name of Registrant

Former Name if Applicable

370 Interlocken Blvd.
Suite 680

Address of Principal Executive Office (Street and Number)

Broomfield, CO 80021
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-CEN 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 the Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-CEN, 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") and its independent registered public accounting firm, require additional time to complete the audit of the Company's consolidated financial statements as of and for the fiscal year ended December 31, 2023, in accordance with the standards of the Public Company Accounting Oversight Board. Our registered public accounting firm was unable to complete its audit procedures and complete its supporting documentation and render its opinion by March 29, 2023. The delays are a due to limited accounting and finance staff of the Company, and limited resources to maintain a reasonable payable with our auditors.

The Company fully expects to file its Annual Report on Form 10-K for the fiscal year ended December 31, 2023 within the extension period of 15 calendar days as provided under Rule 12b-25 under the Securities Exchange Act of 1934, as amended (the "Exchange Act"). The Company does not expect any changes to previously reported financial results.

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)

460-3522

(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? 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 29, 2024

By /s/ J John Combs III

J John Combs III
Chief Executive Officer, Secretary
(Executive Officer)
