

HIGHLAND BUSINESS SERVICES, INC.  
Form NT 10-K  
August 30, 2011

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

**FORM 12b-25**

SEC FILE NUMBER: 001-34642

CUSIP NUMBER: 430011-205

**NOTIFICATION OF LATE FILING**

(Check One)

Form 10-K     Form 20-F     Form 11-K  
 Form 10-Q     Form 10-D     Form N-SAR     Form N-CSR

For Period Ended:

May 31, 2011

xTransition 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: N/A

**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:  
N/A

## **PART I - REGISTRANT INFORMATION**

Highland Business Services, Inc.

Full Name of Registrant

Former Name if Applicable

201 Avenida Fabricante, Suite 100

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

San Clemente, CA 92672

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;

x

(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 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**

The Registrant is unable to file its annual report on Form 10-K within the prescribed time period because the Registrant has encountered some difficulty in compiling necessary disclosures and compilation of its financial statements for review by its independent public accountant for the year ended May 31, 2011.

**PART IV - OTHER INFORMATION**

(1)

Name and telephone number of person to contact in regard to this notification:

Wright W. Thurston  
(Name)

(949)  
(Area Code)

276-5428  
(Telephone Number)

(2)

Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? Yes  
No

If answer is no, identify report(s).

(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 earning 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 applicable, state the reasons why a reasonable estimate of the result cannot be made.

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Highland Business Services, Inc.

(Name of Registrant as Specified in Charter)

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

Date: August 29, 2011

By:/S/ Wright W. Thurston  
Wright W. Thurston, CEO

ATTENTION

INTENTIONAL MISSTATEMENTS OR OMISSIONS OF FACT CONSTITUTE FEDERAL CRIMINAL VIOLATIONS (See 18 U.S.C.1001).