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FOOTHILLS RESOURCES INC Form NT 10-Q November 15, 2006

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 12b-25

Notification of Late Filing				
SEC File Number 001-31547				
CUSIP Number 34512E109				
(Check one): _ Form 10-K _ Form 20-F _ Form 11-K X Form 10-Q _ Form 10-D _ Form N-SAR _ Form N-CSR				
For period ended September 30, 2006				
_ Transition Report on Form 10-K and Form 10-KSB				
_ Transition Report on Form 20-F				
_ Transition Report on Form 11-K				
_ Transition Report on Form 10-Q and Form 10-QSB				
_ Transition Report on Form N-SAR				
For the transition period ended				
Read Attached 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				
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				

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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;
- |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 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 Forms 10-K, 10-KSB, 20-F, 11-K, 10-Q, 10-QSB, 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.)

As a result of the continued work of Foothills Resources, Inc. (the "Company") on its consolidated financial statements for the nine months ended September 30, 2006, the Company is unable to file the Form 10-QSB in a timely manner without unreasonable effort or expense. The Company expects to file within the extension period.

PART IV OTHER INFORMATION

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

W. Kirk Bosche	661	716-1320		
(Name)	(Area Code)	(Telephone Number)		

(2) Have all other periodic reports required under Section 13 or $15\,(d)$ or 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).

Х	Yes		No

(3) Is it anticipated that any significant change in results of operations

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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 x 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.

Foothills Resources, 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: November 15, 2006 By: /s/ W. Kirk Bosche

W. Kirk Bosche

Chief Financial Officer