



**PART I REGISTRANT INFORMATION**

**SPO Medical Inc.**

Full Name of Registrant

**3 Gavish Street, POB 2454**

Address of Principal Executive Office

**Kfar Saba, Israel**

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 Forms 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, 10-QSB, 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 the reason why Forms 10-K, 20-F, 11-K, 10-QSB, 10-D, N-SAR, N-CSR or the transition report portion thereof could not be filed within the prescribed time period.

The registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2011 could not be filed by the prescribed due date of March 30, 2012 because registrant had not yet finalized its treatment and disclosure of certain material events that occurred during the fourth quarter and fiscal year 2011. As a result, the audit of registrant's 2011 financial statements is ongoing. Accordingly, the registrant is unable to file such report within the prescribed time period without unreasonable effort or expense. The registrant anticipates that the subject annual report will be filed on or before April 16, 2012.

**PART IV - OTHER INFORMATION**

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

**Michael Braunold, Chief Executive Officer +972-9-966-2520**

(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). 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 reason why a reasonable estimate of the results cannot be made.

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For the year ended December 31, 2010, the registrant had revenues of \$192,000 and a net loss of \$2.2 million. For the year ended December 31, 2011, the registrant currently estimates that it had revenues of approximately \$20,000 and a net loss of approximately \$1.6 million. Results for the 2011 fiscal year remain subject to further adjustment.

The decrease in net loss for the 2011 period compared to the 2010 period is primarily attributable to (i) reduced research and development expenses in the approximate amount of \$245,000 and (ii) income recorded during the 2011 period in the amount of \$201,000 which is primarily attributable to non-cash financial expenses related to evaluation of warrants to issue shares.

This Notification of Late Filing on Form 12b-25 contains forward-looking statements, including forward-looking statements relating to the Registrant's financial results for the year ended. December 31, 2011. These statements are based on management's current expectations and involve a number of risks and uncertainties, including risks described in our filings with the Securities and Exchange Commission. The Registrant's actual results may differ materially from the Registrant's anticipated or expected results and the results in the forward-looking statements.

**SPO Medical 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, 2012 By: /s/ Michael Braunold  
Michael Braunold  
Chief Executive Officer