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CELLULAR TECHNICAL SERVICES CO INC

Form NT 10-O May 16, 2006

> UNITED STATES SECURITIES AND EXCHANGE COMMISSION SEC FILE NUMBER WASHINGTON, D.C. 20549

0-19437

FORM 12B-25

NOTIFICATION OF LATE FILING

(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: March 31, 2006
	[] 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 Instruction 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

Full Name of Registrant CELLULAR TECHNICAL SERVICES COMPANY, INC.

Former Name if Applicable

Address of Principal Executive Office (Street and Number) 20 EAST SUNRISE HIGHWAY

City, State and Zip Code VALLEY STREAM, NEW YORK 11581

[X]

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)

- The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- The subject annual report, semi-annual report, transition (b) report on Form 10-K, Form 20-F, 11-K or Form N-SAR or Form $\operatorname{N-CSR}$, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or

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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 the reasons why 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.

Due to the resignation of the Registrant's independent registered public accounting firm on May 15, 2006, the Registrant was unable to obtain an independent registered public accounting firm's review of its Quarterly Report on Form 10-QSB for the fiscal quarter ended March 31, 2006 on or before its May 15, 2006 scheduled due date without unreasonable effort or expense.

PART IV -- OTHER INFORMATION

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

Kenneth Block	516	568-0100
(Name)	(Area Code)	(Telephone Number)

- 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 Yes No months or for such shorter period that the |X| |_| registrant was required to file such report(s) been filed? 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 Yes No will be reflected by the earnings statements |_| | X| to be included in the subject report or portion thereof?

If so: attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of results cannot be made.

Cellular Technical Services Company, Inc.

(Name of Registrant as Specified in Charter)

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

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By: /s/ Kenneth Block

Date May 16, 2006 Kenneth Block, Chief Financial Officer