VOLT INC Form NT 10-K December 30, 2002

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SECURITIES AND EXCHANGE COMMISSION Washington, DC 20549

#### FORM 12b-25

#### Notification of Late Filing

(Check one)

Commission File Number: 0-28555

| X | Form 10-K and Form 10-KSB | | Form 11-K | | Form 20-F | | Form 10-Q and Form 10-QSB | | Form N-SAR

For the period ended September 30, 2002

| | 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 \_\_\_\_\_

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 notification relates:

PART I REGISTRANT INFORMATION

Full name of registrant: VOLT INC.

Former name if applicable: DEERBROOK PUBLISHING GROUP, INC.

Address of principal executive office: P.O. Box 116

City, State and Zip Code: Catheys Valley, CA 95306

### PART II

### RULE 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 appropriate box.)

|X| (a) The reasons described in detail in Part III of this form could

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not be eliminated without unreasonable effort or expense;

|X| (b) The subject annual report, semi-annual report, transition report of Forms 10-K, 10-KSB, 20-F, 11-K or Form N-SAR, or portion thereof will be filed on or before the 15th 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

|X| (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, 10-KSB, 11-K, 20-F, 10-Q, 10-QSB, N-SAR or the transition report portion thereof could not be filed within the prescribed time period. (Attach extra sheets if needed.)

The Registrant's anual report on Form 10-QSB could not be filed within the prescribed time period because the financial statements required to be prepared by the Registrant's independent auditor have not been completed due to delays in the independent auditor receiving confirmations from third parties.

#### PART IV

#### OTHER INFORMATION

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

Denis C. Tseklenis	(209)	374-3485			
(Name)	(Area Code)	(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? If the answer is no, identify report(s).

|X| 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 | X | No

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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.

Explanation:

N/A

Exhibits 1.1 Letter from Independent Accountant

## VOLT 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	December 30,	2002	By /s/	Denis C.	Tseklenis
			Denis C. Tseklenis		
			President	and Chie	f Executive Officer

EXHIBIT 1.1 - Letter from Accountants

STATEMENT BY BAGELL, JOSEPHS AND COMPANY, LLC

December 30, 2002

To the Board of Directors VOLT INC.

We are currently engaged in completing an examination of the financial statements of VOLT INC. for the year ended September 30, 2002. All of the information necessary to complete the audit has not been received from third parties. Since we have not received such information necessary to complete the audit, we are unable to estimate whether there will be any significant changes in the operating statement.

We will not be able to complete our examination and render an opinion on the financial statements on or before December 31, 2002, the date by which the Company is required to file its annual report with the Securities and Exchange Commission on Form 10-KSB.

/s/ Neil Levine

Neil Levine, CPA Bagell, Josephs and Company, LLC Gibbsboro, NJ