

SECURED DIVERSIFIED INVESTMENT LTD
Form NT 10-K
January 30, 2003

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form 12b-25

NOTIFICATION OF LATE FILING

X Form 10-K Form 20-F Form 11-K Form 10-Q Form N-SAR

Commission file number 0-30653

Secured Diversified Investment, Ltd.

Full Name of Registrant

Book Corporation of America

Former Name of Registrant

1000 Quail Street, Suite 190

Address of Principle Executive Offices (street and number)

Newport Beach, California 92660

City, State and Zip Code

Part II - Rules 12b-25 (b) and (c)

If the subject could be filed without unreasonable effort or expense and the Registrant seeks relief pursuant to Rule 12b-25 (b), the following should be completed. (Check if appropriate).

X (a) The reasons described in reasonable detail in Part III of
----- this form could not be eliminated without unreasonable effort of
 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 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 portion thereof will
 be filed on or before the fifth calendar day following the
 prescribed due date; and

----- (c) The accountant's statements or other exhibit required by
 Rule 12b-25 (c) has been attached if applicable.

Part III - Narrative

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State below in reasonable detail the reasons why Form 10-K, 10-KSB, 20-F, 11-K, 10-Q, 10-QSB, N-SAR, or the transition report or portion thereof, could not be filed within the prescribed time period.

The Company has been unable to complete its annual financial statements because the Registrant's independent accountants' audit procedures are not completed.

Part IV - Other Information

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

Cliff Strand (949) 851-1069

Name Area Code Telephone Number

- 2. Have all other reports required under Section 13 or 15 (b) of the Securities and Exchange Act of 1934 or Section 30 or the Investments Act of 1940 during the preceding 12 months (or for such shorter) period that the Registrant was required to file such reports been filed? If 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

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.

Secured Diversified Investment, Ltd.
(Name of Registrant as Specified in Charter)

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

Date: January 30, 2003 By: /s/ Clifford L. Strand
Clifford L. Strand, President