SEARS HOLDINGS CORP
Form NT 11-K
June 29, 2007

(Check One):

¨ Form 10-K

¨ Form 20-F

x Form 11-K

¨ Form 10-Q

¨ Form 10-D

¨ Form N-SAR

¨ Form N-CSR

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SEC File Number: 000-51217

CUSIP Number: 812350106

FORM 12b-25

NOTIFICATION OF LATE FILING

For Period Ended: December 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 (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

Lands End, Inc. Retirement Plan

Full Name of Registrant

Former Name if Applicable

Lands End Lane

Address of Principal Executive Office ***(Street and Number)***

Dodgeville, WI 53595

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, 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.

The Lands End, Inc. Retirement Plan (the Plan) experienced delays in engaging its independent registered certified public accounting firm to audit the financial statements of the Plan required by Form 11-K. As a result, the required audit has not yet been completed and the Plan is unable to file its Annual Report on Form 11-K for the year ended December 31, 2006 in the prescribed time period without unreasonable effort and expense.

PART IV OTHER INFORMATION

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

Kelly A. Ritchie	**608**	**935-9341**
(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 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.

Lands End, Inc. Retirement Plan

(Name of Registrant as Specified in Charter)

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

Date: June 29, 2007

By: /s/ Kelly A. Ritchie
Kelly A. Ritchie
Member of Plan Committee and Senior Vice President, Employee and Customer Services, of Lands End, Inc.