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MAGIC COMMUNICATIONS INC Form NT 10-K

March 31, 2006

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 12b-25

SEC FILE NUMBER

	NOTIFICATION OF LATE FILING
(CHECK ONE): CUSIP NUMBER	X Form 10-K _ Form 20-F _ Form 11-K [_] Form 10-Q
	_ Form N-SAR
For	Period Ended: December 31, 2005
	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:
verified any in If the notifica	form shall be construed to imply that the Commission has formation contained herein. tion relates to a portion of the filing checked above, identify which the notification relates:
PART I - REGIST	RANT INFORMATION
MAGIC COMMUNICA	·
Full Name of Re	gistrant
Former Name if	Applicable
5 WEST MAIN STR	EET
Address of Prin	cipal Executive Officer (Street and Number)
ELMSFORD, NY 10	523
City, State and	Zip Code
	PART II - RULES 12b-25(b) AND (C)
If the sub	ject 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)

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- Χ (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 From 10-K, Form 20-F, 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 of transition report 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 statement or other exhibit required by Rule 12-b-25(C) has been attached if applicable.

PART III - NARRATIVE

State below in reasonable detail the reasons why the Form 10-K, 11-K, 10-Q, N-SAR, or the transition report or portion thereof, could not be filed within the prescribed time period. (Attach Extra Sheets if Needed)

> The Company could not complete the Form 10-KSB within the prescribed time because of additional time required by the Registrant's management to provide certain information to be included in the anual report.

	PART	r IV - OTHE	R INFORMA	TION					
(1)	Name and telephone notification	number of	person	to conta	ct in	regard	to this		
	Stephen Rogers (Name)		(914) (Area C	ode)	345- (Teleph		ber)		
(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 (of 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 narrative and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.								
	MAGIO (Name of Regi	C COMMUNICA	•		er)				
	d this notification t duly authorized.	to be signe	d on its	behalf by	the ur	ndersign	ed		
Date	_03/31/06	By \S\	Stephen R	ogers					
			Stephen R	ogers					

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President

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001)

GENERAL INSTRUCTIONS

- This form is required by Rule 12b-25 (17 CFR 240.12b-25) of the General Rules and Regulations under the Securities Exchange Act of 1934.
- One signed original and four conformed copies of this form and amendments thereto must be completed and filed with the Securities and Exchange Commission, Washington, D.C. 20549, in accordance with Rule 0-3 of the General Rules and Regulations under the Act. The information contained in or filed with the form will be made a matter of public record in the Commission files.
- A manually signed copy of the form and amendments thereto shall be filed with each national securities exchange on which any class of securities of the registrant is registered.
- 4. Amendments to the notifications must also be filed on form 12b-25 but need not restate information that has been correctly furnished. The form shall be clearly identified as an amended notification.