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9278 COMMUNICATIONS INC Form NT 10-Q November 15, 2002

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

	WASHINGTON, D.C. 20549
	FORM 12b-25
	SEC FILE NUMBER: 333-37654
	CUSIP NUMBER: 65440W 10 0
	NOTIFICATION OF LATE FILING
	-K and Form 10-KSB [] Form 11-K [] Form 20-F -Q and Form 10-QSB [] Form N-SAR
For Period Ended:	September 30, 2002
[] Transition Report on [] Transition Report on	Form 11-K Form 10-QSB
For the Transition Period	d Ended:
Type.	action Sheet Before Preparing Form. Please Print or
verified any information	$\ensuremath{\text{a}}$ shall be construed to imply that the Commission has contained herein.
If the notification relat the Item(s) to which noti	es to a portion of the filing checked above, identify fication relates:
	PART I. REGISTRANT INFORMATION
Full Name of Registrant:	9278 COMMUNICATIONS, INC.
Former Name If Applicable	N/A
Address of Principal Exec (Street and Number):	
City, State and Zip Code:	Bronx, New York 10461

PART II. RULE 12b-25 (b) AND (c)

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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.)

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

9278 Communications, Inc. (the "Company") is not able to file its Quarterly Report on Form 10-Q for the three-month period ended September30, 2002 on or prior to November 14, 2002, because the Company's financial information was not compiled and reviewed internally in a time frame to permit the Company's independent auditors to review the filing on a timely basis without unreasonable effort or expense.

PART IV. OTHER INFORMATION

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

Sajid Kapadia	(718)	887-9278
(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?

[X] Yes [] No

For the period ending September 30, 2001, the Registrant posted net income of approximately \$2.2 million. The Registrant anticipates posting a net loss of

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approximately the same amount for the period ending September 30, 2002.

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.

9278 COMMUNICATIONS, 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: Novemver 14, 2002 By: /s/ Sajid Kapadia

Name: Sajid Kapadia

Title: Chairman and Chief Executive

Officer

ATTENTION

Intentional misstatements or omissions of fact constitute Federal criminal violations (see 18 U.S.C. 1001).