

Edgar Filing: JAKKS PACIFIC INC - Form NT 10-Q

JAKKS PACIFIC INC  
Form NT 10-Q  
February 15, 2008

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

FORM 12b-25

NOTIFICATION OF LATE FILING

SEC File No. 333-125686

(Check One)  Form 10-K and Form 10-KSB  Form 20-F  Form 11-K  
 Form 10-Q and Form 10-QSB  Form N-SAR

For Period Ended: December 31, 2007

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 Attached Instruction Sheet 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: N/A

PART 1  
REGISTRANT INFORMATION

Full Name of Registrant: Jpak Group, Inc

Former Name if Applicable: N/A

Address of Principal Executive Office

Street and Number: 15 Xinghua Road  
Qingdao, Shandong Province  
City, State and Zip Code: Postal Code 266401  
People's Republic of China

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 reasons described in reasonable detail in Part III of  
this form could not be eliminated without unreasonable effort  
or expense;

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- (b) The subject annual report, semi-annual report, transition report on Form 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 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 statement or other exhibit required by RULE 12b-25(c) has been attached if applicable.

PART III  
NARRATIVE

Jpak Group, Inc. (the "Company") is unable to file its quarterly report on Form 10-Q for the nine month period ended December 31, 2007, within the time period prescribed for such report without unreasonable effort or expense. The delay in filing is principally attributable to the Company's need to analyze additional information in order to complete the financial statements.

PART IV  
OTHER INFORMATION

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

Stewart Lor, Director	212	810-7393
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(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 reports) been filed?

If the answer is no, identify report(s).  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  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.

Jpak Group, Inc.  
(Name of Registrant as Specified in Charter)

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

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Date: February 15, 2008

By: /s/ Yijun Wang

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Name: Yijun Wang  
Title: Chairman and Chief  
Executive Officer