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CORDIA CORP
Form NT 10-K
March 31, 2003

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 12b-25

Commission File Number 33-23473

NOTIFICATION OF LATE FILING

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

For Period Ended: December 31,

2002

Transition Report on Form 10-KSB Transition Report on Form 10-Q
Transition Report on Form 20-F Transition Report on Form N-SAR
Transition Report on Form 11-K

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 related to a portion of the filing check above,
identify the item(s) to which the notification relates:

PART I
REGISTRANT INFORMATION

Full name of registrant Cordia Corporation

Former name if applicable

Address of principal executive office (Street and number)
549 Main Street

City, state and zip code New Rochelle, New York 10801

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Part II
RULE 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;
- (b) The subject annual report on Form 10-KSB will be filed on or before the fifteenth calendar day following the prescribed due date;
- (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 Form 10-KSB could not be filed within the prescribed period.

The preparation of the Company's Annual Report on Form 10-KSB for the fiscal year ended December 31, 2002 was delayed due to the inability of the Company to obtain in a timely manner certain material third party legal and receivable verifications required by the Company to complete the preparation of its fiscal 2002 financial statements.

As a result of the foregoing, the Company's Annual Report on Form 10-KSB for the year ended December 31, 2002, was not completed. The Company anticipates filing the Form 10-KSB within the extension period provided under Rule 12b-25.

PART IV
OTHER INFORMATION

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

Eric M. Hellige (212) 421-4100

- (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 twelve months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify such reports.

Yes No

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- (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? 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.

Yes

No

The Company anticipates reporting revenues for the year ended December 31, 2002, of approximately \$6,005,000 an increase of \$2,188,000, or approximately 57%, over the revenues from fiscal year ended December 31, 2001. Quarterly revenues for the three-months ended December 31, 2002 were approximately \$1,749,000, an increase of approximately \$310,000, or approximately 21%, over quarterly revenues for the prior year's fourth quarter.

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

Date: March 31, 2003

By: /s/ Patrick Freeman

Name: Patrick Freeman

Title: Chief Executive Officer