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WUHAN GENERAL GROUP (CHINA), INC Form NT 10-Q

May 16, 2007

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

FORM 12b-25

		Commission File N	Number 33-25350-FW
	NOTIFICATION OF LA	ATE FILING	
(Check One): _ Form 10 X Form 10	-K and Form 10-KSB -Q and Form 10-QSB		
For Period Ended: March 31	, 2007 		
_ Transition Rep _ Transition Rep _ Transition Rep			
Nothing in this form verified any information c If the notification identify the item(s) to wh	ontained herein. relates to a portic	on of the filing ch	necked above,
Full name of registrant:	PART I REGISTRANT INFOR		
Former name if applicable:	United National Fi	.im Corporation	
Address of principal execu Canglongdao Science Park o			
Development Zone			
City, State and Zip Code:	Wuhan, Hubei 430200), 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

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following should be completed. (Check box if appropriate.)

- (a) The reasons described in reasonable detail in Part III of this form |X| could not be eliminated without unreasonable effort or expense;
 - (b) The subject annual report, semi-annual report, transition report on Form 10-K, 10-KSB, 20-F, 11-K or 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, 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 Form 10-K, 10-KSB, 11-K, 20-F, 10-Q, 10-QSB, N-SAR or the transition report portion thereof could not be filed within the prescribed time period:

Wuhan General Group (China), Inc. (the "Registrant") is unable to file its Report on Form 10-QSB for the quarter ended March 31, 2007 within the prescribed time period without unreasonable effort and expense due to the temporary unavailability of certain information that may materially affect the disclosure to be contained in the Report.

PART IV OTHER INFORMATION

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

Kuang Yuangdong	(86)	138 7113 6999
(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

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.

As previously reported in its Current Report on Form 8-K filed on February 13, 2007, the Registrant completed a share exchange transaction (the "Share

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Exchange Transaction") with Fame Good International Limited ("Fame Good"), a British Virgin Islands company, and Universe Faith Group Limited ("Universe Faith"), a British Virgin Islands company, on February 7, 2007 which resulted in a change in control of the Registrant. Prior to February 7, 2007, the Registrant was a shell corporation and was not engaged in any active business. The Share Exchange Transaction changed the Registrant's operations from the operations reported in the Registrant's Quarterly Report on Form 10-QSB for the period ended March 31, 2006 that was filed on April 3, 2006. Through the Registrant's Chinese operating subsidiaries, the Registrant now manufactures and sells industrial blowers that are components of steam-driven electrical power generation plants and industrial steam and water turbines, also principally for use in electrical power generation plants.

Although the Registrant was the surviving legal entity in the Share Exchange Transaction, the transaction is accounted for as a reverse acquisition with Universe Faith deemed as the accounting acquirer. Accordingly, Universe Faith's historical results are being carried forward and the Registrant's operations will be included in the financial statements commencing on the effective date of the Share Exchange Transaction. Therefore, the amounts of revenue, net profit, assets, liabilities and shareholder's equity will differ significantly from the financial results reported in the previous year's Form 10-QSB that was filed for the corresponding fiscal quarter in 2006 as a result of such reverse acquisition accounting. The Registrant is unable to provide an accurate quantitative estimate of the results for the quarters ended March 31, 2007 and 2006, as it has not yet completed the information necessary to provide such an estimate.

Wuhan General Group (China) 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: May 16, 2007 By: /s/ Kuang Yuangdong

Name: Kuang Yuangdong

Title: Chief Financial Officer
