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MPHASE TECHNOLOGIES INC Form NT 10-Q February 18, 2004

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Form 12b-25 NOTIFICATION OF LATE FILING

Washington, D.C. 20549

Commission File Number 000-24969

COMMISSION FILE NUMBER 000 21303
(Check One): [] Form 10-K and Form 10-KSB []Form 11-K [] Form 20-F [X]Form 10-Q and Form 10-QSB [] Form N-SAR
For Period Ended: December 31, 2003
[] 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: Not Applicable
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: Not Applicable
PART I REGISTRANT INFORMATION
Full Name of Registrant: mPhase Technologies, Inc.
Former Name Tecma Laboratories, Inc.
Address of Principal Executive Office 587 Connecticut Avenue, PO Box 566,
Norwalk, Connecticut 06854-0566 City, State and Zip Code
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)
[X] (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effor- or expense;
[] (b) the subject annual report, semi-annual report, transition

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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; 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 the reports could not be filed within the prescribed time period.

Management took additional time to review and update for certain recent events and other information contained in this filing.

PART IV OTHER INFORMATION

Martin S. Smiley, Vice President (203) 838-2741

(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 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 statement to be included in the subject report or portion thereof?

[] Yes [X] 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.

PART IV - Item (3)

Explanation of the anticipated change in results of operations from the corresponding period for the last fiscal year.

No significant changes are expected in the fourth quarter results.

MPHASE TECHNOLOGIES, INC.

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

Date: February 18, 2004 By: /s/ Martin S. Smiley

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Vice President and Chief Financial Officer

ATTENTION

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