

Edgar Filing: Seven Arts Entertainment Inc. - Form NT 10-Q

Seven Arts Entertainment Inc.  
Form NT 10-Q  
May 14, 2012

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

FORM 12b-25  
SEC FILE NUMBER  
001-34250

NOTIFICATION OF LATE FILING CUSIP NUMBER  
81783N 102

(Check one):  Form 10-K  Form 20-F  Form 11-K  Form 10-Q  Form 10-D  Form N-SAR  Form N-CSR

For Period Ended: March 31, 2012

- 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 Instructions (on back page) 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:

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PART I — REGISTRANT INFORMATION

SEVEN ARTS ENTERTAINMENT INC.

Full Name of Registrant.

SEVEN ARTS PICTURES PLC.

Former Name if Applicable

8439 SUNSET BOULEVARD, 4TH FLOOR

Address of Principal Executive Office (Street and Number)

LOS ANGELES, CA 90069

City, State and Zip Code:

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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 reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, 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 subject distribution report on Form 10-D, 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, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period. (Attach extra Sheets if Needed)

The Report on Form 10-Q for the period ended March 31, 2012, could not be filed without unreasonable effort or expense within the prescribed period due to the responses to auditor inquiries as a result of which our other internal accounting staff and outside independent auditors require additional time to conclude their preparation and review, respectively, of our financial statements and notes thereto for the current period. We will also need additional time to prepare the related Item 2 disclosure of Management's Discussion and Analysis of Financial Condition and Results of Operations.

PART IV — OTHER INFORMATION

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

PETER HOFFMAN	(323)	372 3080
(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).

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.

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SEVEN ARTS ENTERTAINMENT INC

(Name of Registrant as Specified in Charter)

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

Date: 15 May  
2012

By: /s/ Peter Hoffman  
Chief Executive Officer