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BGR CORP
Form NT 10-Q
November 15, 2004

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

FORM 12b-25
NOTIFICATION OF LATE FILING

Commission File Number: 000-26887

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

For Period Ended: September 30, 2004

[] 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:

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I - REGISTRANT INFORMATION

BGR Corporation

Full Name of Registrant

Former Name if Applicable

5080 N. 40th Street, Suite 103

Address of Principal Executive Office (Street and Number)

Phoenix, AZ 85018

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 effort or expense;
- [X] (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.

