

Edgar Filing: ALL AMERICAN SPORTPARK INC - Form NT 10-Q

ALL AMERICAN SPORTPARK INC  
Form NT 10-Q  
May 15, 2006

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

FORM 12b-25

NOTIFICATION OF LATE FILING

SEC FILE NUMBER  
0-24970

CUSIP NUMBER  
01643P

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

For Period Ended: March 31, 2006

- 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: \_\_\_\_\_

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PART I - REGISTRANT INFORMATION

All-American SportPark, Inc.

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Full Name of Registrant

6730 South Las Vegas Boulevard

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Address of Principal Executive Office (Street and Number)

Las Vegas, Nevada 89119

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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)

(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, 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 of transition report on Form 10-Q, or portion thereof will be filed on or before
- [X]

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the fifth calendar day following the prescribed due date; and

(c) The accountant's statement or other exhibit required by Rule 12b-25 has been attached if applicable.

PART III - NARRATIVE

State below in reasonable detail the reasons why the Form 10-K, 20-F, 11-K, 10-Q, N-SAR, or the transition report or portion thereof, could not be filed within the prescribed time period.

On April 17, 2006, Piercy Bowler Taylor and Kern notified the registrant that it would decline to stand for reappointment as the registrant's independent registered public accounting firm. On May 10, 2006, the registrant engaged L.L. Bradford & Company, LLC ("L.L. Bradford") to serve as the Corporation's independent registered public accounting firm. Because of the short amount of time that L.L. Bradford has been serving in that capacity, the registrant has not had sufficient time to provide L.L. Bradford with all of the information needed for them to complete their review of the Form 10-QSB prior to the current due date.

PART IV - OTHER INFORMATION

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

Ronald Boreta	(702)	798-7777
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(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 reports) 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 statements 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.

NARRATIVE AND QUALITATIVE EXPLANATION OF THE ANTICIPATED CHANGE:

The Company expects to report that it had a net loss of approximately \$1,654,000 during the year ended December 31, 2005, as compared to a net loss, as restated, of \$593,000 during the prior year. The increased net loss experienced in 2005 was primarily a result of an expense of \$800,000 that was incurred in connection with the settlement of a legal action involving the Company.

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All-American SportPark, Inc.  
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(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned

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hereunto duly authorized.

Date: May 12, 2006

By: /s/ Ronald Boreta

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Ronald Boreta, President