



Edgar Filing: SPORTS ARENAS INC - Form NT 10-Q

on Form 10-K, 20-F, 11-K or Form N-SAR, or portion thereof will be filed on or before the 15th 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.

PART III
NARRATIVE

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

The Registrant is unable to timely file its Quarterly Report on Form 10-Q. The Registrant was unable, without unreasonable effort and expense, to obtain the required financial and other information necessary to complete the preparation of the Registrant's financial statements and disclosures for the fiscal quarter ended December 31, 2004.

PART IV OTHER INFORMATION

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

STEVEN R. WHITMAN, CHIEF FINANCIAL OFFICER (858) 408-0364
(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?

[ ] 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.

Sports Arenas, Inc. has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: FEBRUARY 14, 2005

By:/s/ STEVEN R. WHITMAN
Steven R. Whitman
Chief Financial Officer

