

Edgar Filing: SP Holding CORP - Form NT 10-Q

SP Holding CORP  
Form NT 10-Q  
May 16, 2007

SEC FILE NUMBER  
000-1014343

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

FORM 12b-25

NOTIFICATION OF LATE FILING

CUSIP NUMBER  
68618K106

(Check One):  Form 10-KSB  Form 20-F  Form 11-K  Form 10-QSB

Form 10-D  Form N-SAR  Form N-CSR

For Period Ended: March 31, 2007

Transition Report on Form 10-KSB  
 Transition Report on Form 20-F  
 Transition Report on Form 11-K  
 Transition Report on Form 10-QSB  
 Transition Report on Form N-SAR

For the Transition Period Ended:

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Read Instruction (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: N/A

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PART I -- REGISTRANT INFORMATION

SP Holding Corporation

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Full Name of Registrant

N/A

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Former Name if Applicable

3317 Third Avenue South

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Address of Principal Executive Office (Street and Number)

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Seattle, Washington 98134

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 Tithout unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-KSB, 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-QSB 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 why Forms 10-KSB, 20-F, 11-K, 10-QSB, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

The Company's 10-QSB could not be filed within the prescribed time period because of delays in the preparation of the financial statements. The Company intends to file the Form 10-QSB by May 21, 2007.

PART IV -- OTHER INFORMATION

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

Paul C. Campbell	206	838-4670
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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 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

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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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SP Holding Corporation  
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(Name of Registrant as Specified in Charter)

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

Date: May 16, 2007

By: /s/ Paul C. Campbell, Chief Financial Officer  
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