

PAC-WEST TELECOMM INC
Form NT 10-K
April 02, 2007

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 12b-25
NOTIFICATION OF LATE FILING**

(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: December 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:

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:

Not applicable

PART I REGISTRANT INFORMATION

Pac-West Telecomm, Inc.

Full Name of Registrant

Former Name if Applicable

4210 Coronado Avenue

Address of Principal Executive Office (*Street and Number*)

Stockton, California 95204

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 reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense

b (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 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.

Pac-West Telecomm, Inc. (the Company), is unable to meet the filing date for its annual report on Form 10-K for the year ended December 31, 2006 without unreasonable effort or expense. The Company requires additional time to file its Form 10-K in order for the Company to complete the preparation of its financial statements which will be included in the Form 10-K. In particular, in the course of preparing financial statements for inclusion in the Form 10-K, the Company determined that certain of its long-lived assets may be impaired and it is in the process of obtaining a valuation to determine whether there is an impairment and the magnitude of any such impairment. The Company does not currently believe that it will be in a position to file its annual report on Form 10-K for the year ended December 31, 2006 within the time period specified by Rule 12b-25(b)(2)(ii) of the Securities Exchange Act of 1934, as amended, due to the time that will be required to obtain an independent appraisal on which to base the impairment analysis.

SEC 1344 (03-05) **Persons who are to respond to the collection of information contained in this form are**

**not required
to respond
unless the
form displays
a currently
valid OMB
control
number.**

(Attach extra Sheets if Needed)

PART IV OTHER INFORMATION

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

Michael Sarina
(Name)

209
(Area Code)

926-3340
(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.

(*) In the course of preparing financial statements for inclusion in the annual report on Form 10-K for the year ended December 31, 2006, the Company determined that certain of its long-lived assets may be impaired and it is in the process of obtaining a valuation to determine whether there is an impairment and the magnitude of any such impairment. At this time, the Company cannot reliably anticipate to what extent change would occur in the results of operations for the financial statements to be included in such Form 10-K.

Pac-West Telecomm, 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 April 2, 2007

By /s/ Michael Sarina

Name: Michael Sarina

Title: Chief Financial Officer

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).