

Edgar Filing: ESCALON MEDICAL CORP - Form NT 10-Q

ESCALON MEDICAL CORP  
Form NT 10-Q  
November 16, 2004

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

FORM 12B-25

NOTIFICATION OF LATE FILING

SEC File Number: 0-20127  
CUSIP Number:296074305

(Check one):  Form 10-K  Form 20-F  Form 11-K  
 Form 10-Q  Form N-SAR  Form N-CSR

For the Period Ended: June 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: \_\_\_\_\_

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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.  
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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

Escalon Medical Corp.  
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(Full Name of Registrant)  
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(Former Name, if Applicable)  
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575 E. Swedesford Road, Suite 100  
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Address of Principal Executive Office (Street and Number)  
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Wayne PA 19087-1625  
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City, State and Zip Code  
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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):

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- (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, 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 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, N-SAR, N-CSR or the transition report or portion thereof, could not be filed within the prescribed time period.

Our Form 10-Q, for the quarter ended September 30, 2004, could not be filed within the prescribed time period because certain information and data relating to and necessary for the completion of our financial statements and management's discussion and analysis of financial condition and results of operations could not be obtained within such time period without unreasonable effort or expense, especially in light of our previously announced hostile acquisition of Drew Scientific Group, plc, which took place in July 2004. The Registrant will file its completed Form 10-Q within the time allotted by Rule 12b-25.

PART IV -- OTHER INFORMATION

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

Richard J. DePiano Jr., Esq.	610	688-6830 Ext. 103
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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 [X] 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 [X]

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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Escalon Medical Corp. has caused this notification to be signed on its behalf by

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the undersigned hereunto duly authorized.

Date: 11/15/2004

By: /s/ Richard J. DePiano

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Richard J. DePiano, CEO

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.

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