

SECURITIES AND EXCHANGE COMMISSION

FORM NT 10-K

Notice under Rule 12b25 of inability to timely file all or part of a Form 10-K, 10-KSB, or 10KT

Filing Date: **1999-03-26** | Period of Report: **1998-12-27**
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FILER

ELEPHANT & CASTLE GROUP INC

CIK: **899849** | IRS No.: **000000000** | Fiscal Year End: **1231**
Type: **NT 10-K** | Act: **34** | File No.: **001-12134** | Film No.: **99573219**
SIC: **5812** Eating places

Mailing Address
701 W GEORGIA STREET
SUITE 303

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701 WEST GEORGIA ST
VANCOUVER B C CANADA A1
6046846451

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SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING
of

FORM 10-K
For Period Ended: December 27, 1998

Elephant & Castle Group, Inc.

(Name of Registrant)

856 Homer Street
Vancouver, B.C. CANADA

V6B 2W5

(Address of principal executive officers)

(Zip Code)

1-12134
(Commission File Number)

CUSIP Number 286199-10-4

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Nothing in this form shall be construed to imply
that the Commission has verified any information
contained herein.

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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 appropriate box.)

- (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 on Form 10-K or portion thereof will be filed on or before the fifteenth (15th) 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 the reasons why Form 10-K could not be filed within the prescribed period.

The Registrant is unable to file timely due to administrative delays. Results of operations for the full year have been released. There is no material change from the results of operations which have been released.

Part IV - Other Information

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

D. David Cohen, Esq.	(516) 933-1700
Rick Bryant, Chief Financial Officer	(604) 684-6451
Dan DeBou, Chief Accounting Officer	(604) 684-6451

- (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 such reports.

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.

Not Applicable

Elephant & Castle Group, Inc. has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: March 25, 1999

By: /s/ Dan DeBou

Name: Dan DeBou

Title: Chief Accounting Officer