

# SECURITIES AND EXCHANGE COMMISSION

## FORM NT 10-Q

Notice under Rule 12b25 of inability to timely file all or part of a form 10-Q or 10-QSB

Filing Date: **2004-05-18** | Period of Report: **2004-03-31**  
SEC Accession No. **0001193125-04-090304**

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### FILER

#### DWANGO NORTH AMERICA CORP

CIK: **1158134** | IRS No.: **841407365** | State of Incorporation: **NV** | Fiscal Year End: **1231**  
Type: **NT 10-Q** | Act: **34** | File No.: **000-50533** | Film No.: **04814458**  
SIC: **4812** Radiotelephone communications

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

COMMISSION FILE  
NUMBER 001-11455

**FORM 12b-25**

**NOTIFICATION OF LATE FILING**

*(Check One):*

- Form 10-K  
 Form 20-F  
 Form 11-K  
 Form 10-QSB  
 Form N-SAR  
 Form N-CSR

For Period Ended: March 31, 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: \_\_\_\_\_

*Read attached Instruction sheet 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**

Dwango North America, Corp.

**Full Name of Registrant**

Not applicable

**Former Name if Applicable**

200 West Mercer St. Suite 501

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

Seattle, Washington 98119



**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 without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, 20-F, 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 the reasons why Form 10-K, 11-K, 20-F, 10-Q, N-SAR, N-CSR, or the transition report portion thereof could not be filed within the prescribed time period. (Attach extra sheets if needed.)

The Company has processed its financial information by the due date, but needs additional time to complete the review and finalization of the information.

**Part IV. Other Information**

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

**J. Paul Quinn**  
**Chief Financial Officer**  
(Name)

**(206)**  
(Area code)

**286-1440 ext. 729**  
(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).

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.

For the three months ended March 31, 2004, the Company had a small level of revenues, compared to no revenues for the same quarter in 2003. The net loss for the first quarter of 2004 was significantly higher than for the first quarter of 2003 due to the significant expansion in the scope of the Company's operations.

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Dwango North America, Corp.

(Name of registrant as specified in charter)

Has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: May 17, 2004

By: /s/ J. Paul Quinn

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J. Paul Quinn

Chief Financial Officer