

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: **1998-12-31**
SEC Accession No. **0000950159-99-000070**

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FILER

RED HOT CONCEPTS INC

CIK: **932623** | IRS No.: **521853204** | State of Incorpor.: **DE** | Fiscal Year End: **1231**
Type: **NT 10-K** | Act: **34** | File No.: **000-26838** | Film No.: **99573687**
SIC: **5812** Eating places

Mailing Address
6701 DEMOCRACY BLVD
SUITE 300
6701 DEMOCRACY BLVD
SUITE 300
BETHESDA MD 20817

Business Address
6701 DEMOCRACY
BOULEVARD
SUITE 300
BETHESDA MD 20817
3014934553

SEC FILE NUMBER
0-26838
CUSIP NUMBER
756601100

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

FORM 12b-25

NOTIFICATION OF LATE FILING

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

For Period Ended: December 31, 1998

- 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:

PART I - REGISTRANT INFORMATION

Full Name of Registrant

Red Hot Concepts, Inc.

Former Name if Applicable

Address of Principal Executive Office (Street and Number)

6701 Democracy Blvd., Suite 300, Bethesda, MD 20817

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)

X

- (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, Form 20-F, 11-K or Form N-SAR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report of 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 detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, or the transition report or portion thereof, could not be filed within the prescribed time period.

As a result of delays in developing data for the financial statements, the 10-KSB cannot be filed on time without unreasonable effort and expense.

PART IV - OTHER INFORMATION

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

