

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. **0001019687-04-001116**

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FILER

NATIONAL QUALITY CARE INC

CIK: **872544** | IRS No.: **841215959** | State of Incorpor.: **DE** | Fiscal Year End: **1231**
Type: **NT 10-Q** | Act: **34** | File No.: **000-19031** | Film No.: **04815921**
SIC: **8090** Misc health & allied services, nec

Mailing Address
5901 W OLYMPIC BLVD
STE 109
LOS ANGELES CA 90036

Business Address
1835 S LA CIENEGA BLVD
STE 235
LOS ANGELES CA 90036
2136920948

U.S. SECURITIES AND EXCHANGE COMMISSION
WASHINGTON D.C. 20549

FORM 12b-25
NOTIFICATION OF LATE FILING

OMB Number
3235-0058
expires
01/31/2002
SEC File #
CUSIP #

check box

Form 10-KSB [] Form 20-F [] Form 11-K [] Form 10-QSB [X] Form N-SAR

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 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:
National Quality Care

Former Name if Applicable

Address of Principal Executive Office (Street and Number)
1835 S. La Cienega Blvd., #235

City, State, Zip Code
Los Angeles, California 90035

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, 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-QSB, 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 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.

The Registrant is unable to file the subject report in a timely manner because the Registrant was not able to complete timely its financial statements without unreasonable effort or expense.

PART IV - OTHER INFORMATION

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

Alexandra Rubinshteyn	310	280-2758
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(Name)	(Area Code)	(Telephone No.)

(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).

[X]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 [X]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.

National Quality Care

(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 18, 2004

By: /s/ Victor Gura, M.D.

President

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.