

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: **1996-11-14** | Period of Report: **1996-09-30**
SEC Accession No. **0001016843-96-000084**

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FILER

MAGICWORKS ENTERTAINMENT INC

CIK: **765803** | IRS No.: **870425513** | State of Incorpor.: **DE** | Fiscal Year End: **0930**
Type: **NT 10-Q** | Act: **34** | File No.: **000-21563** | Film No.: **96666446**
SIC: **7900** Amusement & recreation services

Mailing Address
1258 E MALVERN AVE
SALT LAKE CITY UT 84106

Business Address
930 WASHINGTON AVE 5TH
FL
STE 640
MIAMI BEACH FL 33139
8014872027

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

FORM 12b-25

Commission File Number 2-96614-D

NOTIFICATION OF LATE FILING

(CHECK ONE):

Form 10-Q and Form 10-QSB

Form 10-K and Form 10-KSB Form 20-F Form 11-K Form N-SAR

For Period Ended: September 30, 1996

- 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:

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: MAGICWORKS ENTERTAINMENT INCORPORATED
(Former Name if Applicable): SHADOW WOOD CORPORATION

Address of Principal Executive Office (Street and Number)

930 WASHINGTON AVENUE

City, State and Zip Code

MIAMI BEACH, FLORIDA 33139

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 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 and reasons why the Form 10-K and Form 10-KSB, 11-K, 20-F, 10-Q and Form 10-QSB, N-SAR or transition report or portion thereof could not be filed within the prescribed time period.

On November 6, 1996, the registrant dismissed its independent accountant and retained a new independent accountant. As a result, the registrant is unable to file its Form 10-Q for the quarter ended September 30, 1996, within the prescribed time period because the new independent accountants require additional time to review the financial statements required to be included in such filing.

PART IV--OTHER INFORMATION

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

STEVEN CHABY

(305)

532-1566

(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 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.

MAGICWORKS ENTERTAINMENT INCORPORATED

(Name of Registrant as specified in Charter)

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

Date: November 14, 1996

By: /s/ STEVEN CHABY

Chief Financial Officer