

M B A HOLDINGS INC
Form NT 10-Q
June 14, 2006

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

FORM 12b-25

NOTIFICATION OF LATE FILING

Commission File Number: **000-28221**

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

For Period Ended: **April 30, 2006**

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: _____

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

M.B.A. HOLDINGS, INC.

Full Name of Registrant

N/A

Former Name if Applicable

9419 E. San Salvador, Suite 105

Address of Principal Executive Office (Street and Number)

Scottsdale, Arizona 85258

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 10-KSB, Form 20-F, Form 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 Form 10-QSB, or subject distribution report on Form 10-D, 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, 10-KSB, 20-F, 11-K, 10-Q, 10-QSB, 10-D, N-SAR, N-CSR, or the transition report portion thereof, could not be filed within the prescribed time period.

The Company has experienced a delay in completing the information necessary for inclusion in its April 30, 2006 Form 10-Q Quarterly Report due to additional work associated with the change in its independent registered public accounting firm. The Company expects to file the Form 10-Q within the allotted extension period.

PART IV — OTHER INFORMATION

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

| | | |
|-----------------------------|--------------|--------------------------|
| Gaylen M. Brotherson | (480) | 860-2288 Ext. 317 |
| (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 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.

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M.B.A. HOLDINGS, INC.

(Name of Registrant as specified in charter)

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

Date: June 14, 2006

By: /s/ Gaylen M. Brotherson

Gaylen M. Brotherson
Chief Executive Officer