

ELEMENT 21 GOLF CO
Form NT 10-K
September 29, 2004
NT 10-KSB

FORM 12B-25 TO FORM 10KSB

SEC File No.: 000-15260

CUSIP No.: 286186 10 1

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

SEC FILE No.: 0-15260

CUSIP No.

FORM 12b-25

Notification of Late Filing

(Check One):

x Form 10-KSB o Form 11-K o Form 20-F o Form 10-QSB o Form N-SAR

For Period ended:

x Transition Report on Form 10-K

o Transition Report on Form 10-K

o Transition Report on Form 10-K

- o Transition Report on Form 10-K*
- o Transition Report on Form 10-K*

For the Transition Period Ended: June 30, 2004

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

*Element 21 Golf Company
Full Name of Registrant*

*BRL Holdings, Inc.
Former Name if Applicable*

*200 Perimeter Road
Address of Principal Executive Office (Street and Number)*

*Manchester, NH 03103-3326
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;

o (b) The subject quarterly report on Form 10-Q will be filed on or before the fifth calendar day following the prescribed due date; and

o (c) The accountant's statement or other exhibit required by Rule 12(b)-25(c) has been attached if applicable.

PART III – NARRATIVE

State below in reasonable detail the reasons why the Form 10-K, 11-K, 20-K, 10-Q or N-SAR or a portion thereof could not be filed within the prescribed time period.

The Company has engaged a new legal council firm which necessitating additional work to prepare the annual report on form 10K-SB. Additionally, the Company's audit firm has yet to complete their report on the financial statements of the Company.

The Company has acquired the business of a new company companies and needs additional time to consolidate the financial statements of these new entities so that it can properly complete the audit and to insure that our reports are in compliance with the regulations of the Securities and Exchange Commission.

Part IV-Other Information

Name and telephone number of the person to contact in regard to this notification.

