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ATSI COMMUNICATIONS INC/DE Form NT 10-O March 17, 2006

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549 ______ FORM 12b-25 NOTIFICATION OF LATE FILING Commission File Number 001-15687 For Period Ended: 01-31-06 |_| 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 ATSI COMMUNICATIONS, INC. ______ Full name of registrant _____ Former name if applicable 7800 WURZBACH, SUITE 700W _____ Address of principal executive office (Street and number) SAN ANTONIO, TEXAS ______ 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)

(a) The reasons described in reasonable detail in Part III of

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

The Registrant's Quarterly Report on Form 10-QSB could not be timely filed because the auditors have not had sufficient time to complete their review process. We fully expect to file the final Form 10-QSB before the time permitted by this extension.

PART IV OTHER INFORMATION

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

- (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).
- (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?

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.

|X| Yes |_|

|_| Yes |X|

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ATSI COMMUNICATIONS, INC.

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authoriz

Date: March 17, 2006 By: /s/ Antonio Estrada

Corporate Controller and Principal Accounting and Finance Office