

Edgar Filing: PACEL CORP - Form NT 10-Q

PACEL CORP  
Form NT 10-Q  
August 14, 2006

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

FORM 12B-25

NOTIFICATION OF LATE FILING

001-15647  
SEC File Number  
869372L 702  
CUSIP Number

☐ Form 10-K and Form 10-KSB      ☐ Form 20-F      ☐ Form 11-K  
☒ Form 10-Q and Form 10-QSB      ☐ Form N-SAR

For Period Ended..... June 30, 2006  
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☐ 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.....  
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[ 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: Not Applicable

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PART I -- REGISTRANT INFORMATION

PACEL CORPORATION  
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Full Name of Registrant

-----  
Former Name if Applicable

7621 Little Ave., Suite 101  
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Addresses of Principal Executive Office

Charlotte, NC 28226  
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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 this form could not be eliminated without unreasonable effort or expense;   |
| [X] | (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-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.   |

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### PART III -- NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 10-KSB, 20-F, 11-K, 10-Q, N-SAR or the transition report or portion thereof, could not be filed in the prescribed time period.

The certifying accountants of Pacel Corporation have not been able to complete their review of the financial statements on the Form 10-QSB Report for the period ended June 30, 2006.

### PART IV -- OTHER INFORMATION

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

GARY MUSSELMAN	(704)	643-0676
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(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). 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 of 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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PACEL CORPORATION

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(Name of Registrant as Specified in Charter)

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

Date: August 14, 2006  
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By: /s/ GARY MUSSELMAN  
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Name: Gary Musselman

Title: President