

J2 GLOBAL COMMUNICATIONS INC
Form NT 10-K
March 02, 2007

**UNITED STATES
SECURITIES AND EXCHANGE
COMMISSION
Washington, D.C. 20549**

FORM 12b-25

NOTIFICATION OF LATE FILING

OMB APPROVAL

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

For Period Ended: December 31, 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:

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: _____

PART I — REGISTRANT INFORMATION

j2 Global Communications, Inc.

Full Name of Registrant

N/A

Former Name if Applicable

6922 Hollywood Blvd., 5th Floor

Address of Principal Executive Office (*Street and Number*)

Los Angeles, CA 90028

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
- (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 of transition report on Form 10-Q or subject to 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
- x (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 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.

j2 Global Communications, Inc. (the "Company") is unable to file its Annual Report on Form 10-K for the year ended December 31, 2006 (the "Form 10-K") by the deadline prescribed under Securities and Exchange Commission rules and regulations.

As disclosed by the Company in its Current Report on Form 8-K filed with the Securities and Exchange Commission on December 15, 2006, a special committee of the Company's Board of Directors has concluded its approximate four month independent investigation into the option grant process followed by the Company in the period since its IPO in mid-1999. As previously disclosed, based on the special committee's findings, the Company expects to incur non-cash compensation expense, cash tax and tax-related G&A expense and cash expense associated with conducting the investigation.

The Company has dedicated substantial resources to evaluate the special committee's findings and to adjust the Company's financial statements as a result of these findings. However, the Company is still in the process of completing the required work, which has resulted in the Company being unable to file the Form 10-K by the March 1, 2007 prescribed filing date without unreasonable effort or expense.

The Company will file the Form 10-K as soon as possible, and anticipates filing it and holding its 2006 year-end earnings conference call during the week of March 5, 2007 and in any event on or before March 16, 2007. The Company expects to file its Quarterly Reports for the periods ended June 30, 2006 and September 30, 2006 on the same day as it files the Form 10-K.

PART IV — OTHER INFORMATION

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

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General Rules and Regulations under the Act. The information contained in or filed with the form will be made a matter of public record in the Commission files.

3. A manually signed copy of the form and amendments thereto shall be filed with each national securities exchange on which any class of securities of the registrant is registered.
4. Amendments to the notifications must also be filed on Form 12b-25 but need not restate information that has been correctly furnished. The form shall be clearly identified as an amended notification.
5. *Electronic Filers*: This form shall not be used by electronic filers unable to timely file a report solely due to electronic difficulties. Filers unable to submit reports within the time period prescribed due to difficulties in electronic filing should comply with either Rule 201 or Rule 202 of Regulation S-T (§232.201 or §232.202 of this chapter) or apply for an adjustment in filing date pursuant to Rule 13(b) of Regulation S-T (§232.13(b) of this chapter).