

AMERICAN BUSINESS CORP
Form NT 10-Q
November 16, 2005

(Check One):

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 12b-25

Form 10-K

Form 20-F

Form 11-K

Form 10-Q

Form N-SAR

NOTIFICATION OF LATE FILING

For Period Ended: September 30, 2005

OR

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

American Business Corporation

Full Name of Registrant

Former Name if Applicable

222 Grace Church Street, Suite 300

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

Port Chester, New York 10573

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, 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.

(Attach Extra Sheets if needed)

SEC 1344 (6/94)

PART III NARRATIVE

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

The Registrant requires the additional time to conform the presentation of its Form 10-Q for the period ended September 30, 2005 to the comments of the Commission received in a letter dated October 21, 2005.

PART IV OTHER INFORMATION

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

Anthony R. Russo

(Name)

(914)

(Area Code)

939-5081

(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
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- (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.

NARRATIVE AND QUALITATIVE EXPLANATION OF THE ANTICIPATED CHANGE:

American Business Corporation

(Name of Registrant as Specified in charter)

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

Date November 16, 2005

By: _____ /s/ ANTHONY R. RUSSO

Name: **Anthony R. Russo**

Title: **President**