MPHASE TECHNOLOGIES INC
Form NT 10-Q
May 17, 2005

United States
Securities and Exchange Commission
Washington, D.C. 20549

# FORM 12B-25

NOTIFICATION OF LATE FILING

Commission File Number 000-24969

| *(Check One):* | Form 10-K and Form 10-KSB | Form 11-K | Form 20-F | Form 10-Q and Form 10-QSB | Form N-SAR |
|---|---|---|---|---|---|

For Period Ended: March 31, 2005

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: **NOT APPLICABLE**

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**

**PART I -- REGISTRANT INFORMATION**

mPhase Technologies, Inc.
Full Name of Registrant

**Tecma Laboratories, Inc.**
Former Name if Applicable

587 Connecticut Avenue, PO Box 566,
Address of Principal Executive Office *(Street and Number)*

Norwalk, Connecticut 06854-0566
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 or 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.

PART III -- NARRATIVE

State below in reasonable detail the reasons why the reports could not be filed within the prescribed time period.

Management needs additional time to review the information contained in the filing.

PART IV-- OTHER INFORMATION

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

| | | |
|---|---|---|
| Martin S. Smiley, Executive Vice President | 203 | 831-2242 |
| (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 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 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.

PART IV - Item (3)

Explanation of the anticipated change in results of operations from the corresponding period for the last fiscal year.

**mPhase Technologies, Inc**.

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

Date May 17, 2005 By /s/ Martin S. Smiley
Executive Vice President and Chief Financial Officer

Intentional misstatements or omissions of fact constitute Federal criminal violations (see 18U.S.C. 1001).