

Edgar Filing: LIFELINE THERAPEUTICS, INC. - Form NT 10-Q

LIFELINE THERAPEUTICS, INC.

Form NT 10-Q

February 15, 2005

United States
Securities and Exchange Commission

Form 12b-25

SEC File No. 000-30489
CUSIP No. 53221T 10 8

NOTIFICATION OF LATE FILING

(Check One): 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: December 31, 2004

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

Lifeline Therapeutics, Inc.

Full Name of Registrant

Yaak River Resources, Inc.

Former Name if Applicable

6400 S. Fiddler's Green Circle, Suite 1750
Englewood, CO 80111

Address of Principal Executive Office (Street and Number)
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 or Form N-SAR, or portion thereof,

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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 5th calendar day after 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, 10-Q, N-SAR, or the transition report or portion thereof, could not be filed within the prescribed time period.

We are delayed due to complex accounting issues related to our reverse merger which was consummated on October 26, 2004.

PART IV - OTHER INFORMATION

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

Daniel W. Streets	720	488-1711

(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 reports(s) been filed? If answer is no, identity report(s)

[X] 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?

[X] 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.

We expect losses significantly in excess of prior periods due to accelerated development stage efforts and use of our common stock for compensation.

LIFELINE THERAPEUTICS, INC.

Name of Registrant as Specified in Charter

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

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thereunto duly authorized.

Date: February 14, 2005

By: /s/ Daniel W. Streets

Daniel W. Streets