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JAKKS PACIFIC INC Form NT 10-Q February 15, 2008

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

FORM 12b-25

NOTIFICATION OF LATE FILING

SEC File No. 333-125686

(Check One)		Form 10-K Form 10-Q			. — .		1_1	Form	11-F
	Ι	For Period	l Ended:	December	31,	2007			
	_	Transition Transition Transition Transition	Report Report Report	on Form on Form	20-F 11-K 10-Q				
		Transition the Transi	-			₹			

Read Attached Instruction Sheet 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: N/A

PART 1 REGISTRANT INFORMATION

Full Name of Registrant: Jpak Group, Inc

Former Name if Applicable: N/A

Address of Principal Executive Office

Street and Number: 15 Xinghua Road

Qingdao, Shandong Province

City, State and Zip Code: Postal Code 266401

People's Republic of China

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)

|X| (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;

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- |X| (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, 11-K, 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

Jpak Group, Inc. (the "Company") is unable to file its quarterly report on Form 10-Q for the nine month period ended December 31, 2007, within the time period prescribed for such report without unreasonable effort or expense. The delay in filing is principally attributable to the Company's need to analyze additional information in order to complete the financial statements.

PART IV OTHER INFORMATION

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

Stewart Lor, Director	212	810-7393
(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) been filed?
 - If the answer is no, identify report(s). |X| 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 |X| 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.

Jpak Group, Inc. (Name of Registrant as Specified in Charter)

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

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Date: February 15, 2008

By: /s/ Yijun Wang
----Name: Yijun Wang

Name: Yijun Wang Title: Chairman and Chief

Executive Officer