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COTELLIGENT INC Form NT 10-Q August 15, 2002

SECURITIES AND EXCHANGE COMMISSION Washington, DC 20549 FORM 12b-25

Commission File Number 0-27412

		NOTIFICA	ATION OF LATE	FILING		
(Check One):	_ Form 10-K X Form 10-Q	. — .		_ Form 2	0-F
	For Period En	ded:	Fiscal Quart	er Ended Ju	ne 30, 2002	
_ _ _	Transition Re Transition Re	port on Form 10-F port on Form 20-F port on Form 11-F ition Period Ende	Z _		Report on F	
type		instruction shee	et before prep	aring form.	Please prin	t or
veri	_	is form shall be mation contained		imply that	the Commissi	on has
iden		cation relates to	_	_	checked abo	ve,
PART I REGISTRANT INFORMATION						
Full	name of Regis	trant	Cote	elligent, In	c.	
Form	er name if app	licable				
Addr	ess of princip	al executive offi 44 Montgome	ce (Street an			
 City	, state and zi	p code	San Fran	cisco, CA	94104	

PART II
RULE 12b-25 (b) AND (c)

If the subject report could not be filed without unreasonable effort or

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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, 20-F, 11-K or Form N-SAR, or portion thereof will be filed on or before the 15th 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 Form 10-K, 11-K, 20-F, 10-Q, N-SAR or the transition report portion thereof could not be filed within the prescribed time period. (Attach extra sheets if needed).

On July 10, 2002, Arthur Andersen LLP ("Andersen") was dismissed as independent accountants for Cotelligent, Inc. (the "Company") effective immediately, and KPMG LLP ("KPMG") was appointed as the Company's new independent accountants for the fiscal year ending December 31, 2002. The Company is still in the process of completing its Form 10Q for the quarter ended June 30, 2002 which is required to be reviewed by its independent accountants.

PART IV OTHER INFORMATION

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

Curtis J. Parker	415	439-6400
(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 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.

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The Company has not finalized the completion of its financial statements required to be included in its Form 10-Q for the periods ended June 30, 2002, which are required to be reviewed by its new independent public accountants.

Cotelligent, Inc.

(Name of Registrant as Specified in Charter)

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

Date: August 15, 2002 By: /s/ Curtis J. Parker

Name: Curtis J. Parker

Title: Executive Vice President, Chief Financial Officer, Treasurer & Assistant Secretary