

CYPRESS COMMUNICATIONS HOLDING CO INC

Form NT 10-Q

November 12, 2004

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 12b-25

Commission File Number 000-30401

NOTIFICATION OF LATE FILING

(Check One): Form 10-K Form 20-F Form 11-K Form 10-Q Form N-SAR Form N-CSR

For Period Ended: **September 30, 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: _____

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

Full name of registrant **Cypress Communications Holding Co., Inc.**
Former name if applicable

Address of principal executive office (*Street and Number*): **15 Piedmont Center, 3575 Piedmont Road, Suite 100**
City, state and zip code **Atlanta, Georgia 30305**

PART II
RULE 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, Form N-SAR, or Form N-CSR, 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

- o (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.
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**PART III
NARRATIVE**

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

The Company has determined that it has been making payments to telecommunications service providers for certain federal, state, local and telecommunication taxes and surcharges for which it might be exempt. The Company is in the process of quantifying the amount of these payments to determine the materiality to its financial statements, and to determine the amount of any potential refunds owed to the Company. Restatements of prior period financial statements may be required.

**PART IV
OTHER INFORMATION**

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

<u>Neal Miller</u>	(404)	442-0234
(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 o 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?

x Yes o 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.

The Company has not had adequate opportunity to complete the analysis and quantification of the amounts involved to prepare financial statements for the period ended September 30, 2004 and to determine their materiality to the corresponding prior periods. However, the Company expects that conclusion of this analysis will result in an increase in the Company's net income.

Cypress Communications Holding Co., 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: November 11, 2004

By: /s/ Neal Miller
(name) Neal Miller
(title) Chief Financial Officer

