

HAIGHTS CROSS COMMUNICATIONS INC

FORM NT 10-Q

(Notification that Quarterly Report will be submitted late)

Filed 5/15/2007 For Period Ending 3/31/2007

Address	10 NEW KING STREET SUITE 110 WHITE PLAINS, New York 10604
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CIK	0001124289
Industry	Not Assigned
Fiscal Year	12/31

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

FORM 12b-25

NOTIFICATION OF LATE FILING

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

For Period Ended: March 31, 2007

- 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

HAIGHTS CROSS COMMUNICATIONS, INC.

Full Name of Registrant

Former Name if Applicable

10 New King Street, Suite 102

Address of Principal Executive Office (*Street and Number*)

White Plains, New York 10604

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 reason 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 subject distribution report on Form 10-D, 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 why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Hights Cross Communications, Inc. (the "Company") requires additional time to file its Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2007 (the "Form 10-Q"), which was due to be filed with the Securities and Exchange Commission (the "Commission") on May 15, 2007. The Company intends to file the Form 10-Q as promptly as practicable, but does not expect that such filing will be made within five calendar days of the due date, as required for the extension provided by Rule 12b-25(b) promulgated under the Securities Exchange Act of 1934 (the "Exchange Act").

The Company was not able to file the Form 10-Q on May 15, 2007 without unreasonable effort or expense because of its continuing investigation with respect to matters of disagreement that one of the Company's directors previously expressed concerning certain disclosures in the Company's proposed Compensation Discussion & Analysis to be included in the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2006 (the "Form 10-K"), which Form 10-K has not yet been filed with the Commission. The director disagreement and resulting investigation was first disclosed in a Form 12b-25 notification of late filing with respect to the Company's Annual Report on Form 10-K, which was filed with the Commission on April 2, 2007, and subsequently discussed in a Current Report on Form 8-K filed by the Company with the Commission on April 17, 2007. The Company intends to complete the investigation and resolve the matter as soon as possible, and thereafter to file its Form 10-K and Form 10-Q, but it cannot at this time determine when the Form 10-K or Form 10-Q will be filed.

SEC 1344 (03-05)

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