

OCTAGON 88 RESOURCES, INC.

Form NT 10-Q

February 14, 2013

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

FORM 12b-25

NOTIFICATION OF LATE FILING

SEC FILE NUMBER:000-53560

CUSIP NUMBER:675 72P 10 1

(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:                      December 31, 2012

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:

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

PART I - REGISTRANT INFORMATION

OCTAGON 88 RESOURCES, INC.

Full Name of Registrant

Former Name if Applicable

Zeglistrasse 30,  
Address of Principal Executive Office (Street and Number)

Englberg, Switzerland 6390  
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)

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|-----|--|
| (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, 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 of 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 |
| [X] |  |
| (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.

The Form 10-Q for the fiscal year end December 31, 2012 will not be submitted by the deadline due to a situation where the workload exceeds available personnel. We were not able to complete all of the financial information required to allow sufficient time for our independent auditors to be able to finalize their review and provide their consent by the filing deadline of February 14, 2013.

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PART IV – OTHER INFORMATION

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

Feliciano Tighe (Name)	41 (Area Code)	41-799-184471 (Telephone Number)
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- (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 answer is no, identify report(s).

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? 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.

Yes  No  [During the three months ended December 31, 2012, the Company undertook an acquisition which will effect a change in operations. Management is currently reviewing accounting treatment with respect to the acquisition. At this time there is no way to estimate the impact to operating results until the review of the financial information is completed, which has not occurred in time for this filing.]

OCTAGON 88 RESOURCES, INC.  
Name of Registrant as Specified in Charter

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

Date: February 14, 2013

By: /s/ Feliciano Tighe  
Name: Feliciano Tighe  
Title: Secretary and Director

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).

