

NEXIA HOLDINGS INC  
Form NT 10-K  
March 30, 2006

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

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**FORM 12b-25**

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**SEC FILE NUMBER 033-22128-D**

**CUSIP NUMBER 65336B 20 2**

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 Period Ended: December 31, 2005

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:  
Entire Form 10-KSB.

Part I - Registrant Information

Full Name of Registrant: **Nexia Holdings, Inc.**  
Former Name if Applicable N/A  
Address of Principal Executive Office: **59 West 100 South  
Salt Lake City, Utah 84101**

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 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 2-F, 11-F, or From 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

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

**As a result of the Company's recent engagement of a new independent accounting firm, the process of conducting our audit and its review by the new auditing firm has required additional time to establish the background and historical records required for that process. The Company and its staff are working diligently with the auditors to complete the process. Despite these efforts the company will not be able to complete its Form 10KSB on a timely basis without unreasonable effort or expense.**

Part IV - Other Information

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

<u>Richard D. Surber</u>	<u>President</u>	<u>(801) 575-8073</u>
(Name)	(Title)	(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 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).

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  No

If so, attach an explanation of the anticipated change, both narrative and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made - Corporate offices and management changes.

**Nexia Holdings, 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: March 29, 2005 By: /s/ Richard Surber

Name: Richard D. Surber, President