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MARKETSHARE RECOVERY INC Form NT 10-K March 29, 2004

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

FORM 12b-25		
SEC File Number 0-15807		
CUSIP Number 570913-10-3		
NOTIFICATION OF LATE FILING		
(Check One): [X] Form 10-K [_] Form 11-K [_] Form 20-F [] Form 10-Q [_] Form N-SAR		
For Period Ended: 12/31/2003		
[_] 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:		
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PART I

REGISTRANT INFORMATION

MarketShare Recovery, Inc. _____ Full name of registrant

Health & Leisure, Inc. Former name if applicable

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95 Broadhollow Road Suite 101
------Address of principal executive office (Street and number)

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.)

1

1

- (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 why the 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.)

Data and other information regarding certain material operations of the Company as well as its financial statements required for the filing are not currently available and could not be made available without unreasonable effort and expense

PART IV OTHER INFORMATION

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

Ray Barton	(631) 385-0007
(Name)	(Area Code) (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 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.

MarketShare Recovery, Inc.

(Name of Registrant as Specified in Charter)

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

ATTENTION

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