

VICTORY ENERGY CORP  
Form NT 10-Q  
August 15, 2013

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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 10-D

Form 20-F  
 Form N-SAR

Form 11-K  
 Form N-CSR

Form 10-Q

For Period Ended: June 30, 2013

- 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

Victory Energy Corporation

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Full Name of Registrant

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Former Name if Applicable

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3355 Bee Caves Road, Suite 608

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Address of Principal Executive Office (Street and Number)

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Austin, Texas 78746

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City, State and Zip Code

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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)

- x
- (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 or 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.

The Company's Quarterly Report on Form 10-Q for the period ended June 30, 2013 (the "Quarterly Report") cannot be filed within the prescribed time. As previously reported, the Company is concluding a restatement of its Annual Report on Form 10-K for the year ended December 31, 2011 and its Quarterly Reports for each of the quarters ended March 31, 2012, June 30, 2012 and September 31, 2012. The preparation of this very large consolidated filing requires a significant amount of additional hours by the Company's staff and consultants to obtain and to compile the historical business and financial data necessary to complete the full restatement. As previously reported, in July 2013, the Company's independent registered public accountants, Wilson Morgan LLP communicated to the Company their desire to no longer provide audit services to public companies and also communicated a pending merger with another firm. After their resignation the Company appointed Marcum LLP as its new independent registered public accountants for and with respect to the year ended December 31, 2012. This change of independent registered public accountants to Marcum LLP has also contributed to the delayed filing of the Company's Annual Report on Form 10-K. Together, this body of work must be completed prior to filing the Quarterly Report on Form 10-Q for the period ended March 31, 2013 and the Quarterly Report on Form 10-Q for the period ended June 30, 2013.

PART IV - OTHER INFORMATION

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

Kenneth Hill  
(Name)

(512)  
(Area Code)

347-7300  
(Telephone No.)

(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). o Yes x No

Annual Report on Form 10-K for year ended December 31, 2012, Quarterly Report on Form 10-Q for the period ended March 31, 2013

(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.

As described in Part III above, the restatement process of the Company's Annual Report on Form 10-K for the year ended December 31, 2011 and its Quarterly Reports for each of the quarters ended March 31, 2012, June 30, 2012 and September 31, 2012 has resulted in delays in obtaining and compiling the business and financial data necessary to complete the restatement and prepare the Company's financial statements for the impacted periods. As a result, the Company has not yet finalized the results of operations for the impacted periods and is currently unable to provide a quantitative explanation of the anticipated change in its results of operations.

Victory Energy Corporation  
(Name of Registrant as Specified in Charter)

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

Date: August 14, 2013

By: /s/ Kenneth Hill  
Chief Executive Officer