EBIX INC Form NT 10-Q May 15, 2007

# **UNITED STATES**

# SECURITIES AND EXCHANGE COMMISSION

**WASHINGTON, DC 20549** 

# FORM 12b-25

## NOTIFICATION OF LATE FILING

For Period Ended: March 31, 2007

- o Transition Report on Form 10-K
- o Transition Report on Form 20-F
- o Transition Report on Form 11-K
- o Transition Report on Form 10-Q
- o Transition Report on Form N-SAR

For the Transition Period Ended:

Read Instruction 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 Full name of registrant N/A Former name if applicable 5 Concourse Parkway, Suite 3200 Address of principal executive office (Street and number) Atlanta, Georgia 30328 City, state and zip code

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### 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.)

- X (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 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.

Ebix, Inc. (the Company ) requires additional time to finalize its Quarterly Report on Form 10-Q for the period ended March 31, 2007 due to a recent change in the Company s independent accountants. The Company engaged its new independent accountants on April 23, 2007 and the accountants have not had enough time to complete their review of the Form 10-Q. In accordance with Rule 12b-25 under the Securities Exchange Act of 1934, the registrant anticipates filing its Quarterly Report on Form 10-Q no later than five calendar days following the prescribed due date.

### PART IV OTHER INFORMATION

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

Carl A. Serger (678) 281-2020 (Name) (Area Code) (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 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 o 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? 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.

The Company s net income for the quarter ended March 31, 2007 has increased \$827,000 over the quarter ended March 31, 2006. This represents an increase of 73 percent (73%).

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Ebix, Inc.			
	(Name of Registrant a	s Specified in Charter)	
has caused this notification to be signed on i	s behalf by the undersigned	I thereunto duly authorized.	
Date: May 15, 2007	Ву:	/s/ Carl A. Serger	
		Carl A. Serger	
		Chief Financial Officer	

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative s authority to sign on behalf of the registrant shall be filed with the form.