

ELEMENT 21 GOLF CO
Form NT 10-Q
May 15, 2006

**United States
Securities and Exchange Commission**

Form 12b-25

SEC File No.:
CUSIP No.:

NOTIFICATION OF LATE FILING

(Check One): Form 10-K and Form 10-KSB; Form 20-F;
 Form 11-K; Form 10-Q and Form 10-QSB; Form N-SAR

For Period Ended: **March 31, 2006**

- 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.

PART I: - REGISTRANT INFORMATION

Element 21 Golf Company

Full Name of Registrant

BRL Holdings, Inc.

Former Name if Applicable

200 Queens Quay East, Unit 1

Toronto, Ontario, Canada, M5A 4K9

Address of Principal Executive Office (Street and
Number)

City, State and Zip Code

(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 narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

Due to the reasons stated above, the Registrant does not have final financial statements for its most recently completed quarter as of the date of this filing, and, therefore, specific estimates regarding significant changes in results of operations cannot be made at this time.

ELEMENT 21 GOLF COMPANY
Name of Registrant as Specified in Charter

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

ELEMENT 21 GOLF COMPANY

Date: May 15, 2006

By: /s/ Nataylia Hearn,
Ph.D.
Nataylia Hearn, Ph.D.
President and Director