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IMP INC Form NT 10-K June 28, 2002

UNITED STATES SEC File Number 000-15858 SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

FORM 12b-25

FORM 12D-25				
NOTIFICATION OF LATE FILING				
(Check One) [X]Form 10-K []Form 20-F []Form 11-K []Form 10-Q []Form N-SAR				
For Period Ended: March 31, 2002				
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 ATTACHED INSTRUCTION SHEET BEFORE PREPARING FORM. PLEASE PRINT OR TYPE				
Nothing in the 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 IMP, INC.				
Full Name of Registrant				
Former Name if Applicable				
2830 North First Street				
Address of Principal Executive Office (STREET AND NUMBER)				
San Jose, CA 95134				
City, State and Zip Code				
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 appropriate box)				

[X] (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;

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- [X] (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, 11-K, Form 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 of 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 the Form 10-K, 11-K, 10-Q, N-SAR, or the transition report or portion thereof, could not be filed with the prescribed time period. (Attach Extra Sheets if Needed)

Effective June 12, 2002, the Company (i) chose not to extend the engagement of KPMG LLP as its independent auditors and (ii) engaged BDO Seidman, LLP as its new independent auditors. For additional information, please see the Company's Current Report on Form 8-K dated June 12, 2002 filed with the Commission on June 19, 2002.

PART IV - OTHER INFORMATION

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

Subbarao Pinamaneni	408	432-9100
(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 reports been filed? If 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:

		IMI	? II	NC.			
(Nam	e of	Registrant	as	Specified	in	Charter)	

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

Date	June 28, 2002	By /s/ Subbarao Pinamaneni