GLOBAL MATRECHS, INC. Form NT 10-K March 31, 2005

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

FORM 12b-25 \_\_\_\_\_ NOTIFICATION OF LATE FILING SEC FILE NUMBER 000-29204 (Check One) |X|Form 10-K and Form 10-KSB |\_| Form 20-F CUSIP NUMBER |\_| Form 11-K |\_| Form 10-Q and Form 10-QSB |\_| Form N-SAR 37944W100 For Period Ended: December 31, 2004 \_\_\_\_\_ [ ] 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

Read Instructions (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:

For the Transition Period Ended: \_

N/A

PART I - REGISTRANT INFORMATION

Global Matrechs, Inc.

\_\_\_\_\_

Full Name of Registrant

Homecom Communications, Inc.

Former Name if Applicable

90 Grove Street, Suite 201

Address of Principal Executive Office (Street and Number)

Ridgefield, Connecticut 06877

\_\_\_\_\_

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 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;	
X	(b)		
		transition report on Form 10-K, Form 10-KSB,	
		Form 20-F, Form 11-K or Form N-SAR, or portion	
		thereof, will be filed on or before the	

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## Edgar Filing: GLOBAL MATRECHS, INC. - Form NT 10-K

fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, Form 10-QSB, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and

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(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 Form 10-K and Form 10-KSB, Form 20-F, Form 11-K, Form 10-Q and Form 10-QSB, Form N-SAR, or the transition report or portion thereof, could not be filed within the prescribed time period.

(Attach Extra Sheets if Needed)

The Registrant is unable to file its Form 10-KSB for the year ended December 31, 2004 in the prescribed time period without unreasonable effort and expense due to its ongoing internal review of certain accounting treatments from prior years, which review was commenced in connection with regulatory inquiries.

The Registrant currently expects that its Form 10-KSB for the fiscal year December 31, 2004 will be filed within 15 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

Michael Sheppard	203	431-6665
(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 answer is no, identify report(s). |\_| Yes |X| No

Amendment to current report on Form 8-K dated December 31, 2004 and filed with the SEC on January 6, 2005

(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. Global Matrechs, Inc. (Name of Registrant as Specified in Charter) has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

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.