

ALLIANCE GAMING CORP
Form NT 10-Q
February 10, 2006

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

OMB APPROVAL
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FORM 12b-25

NOTIFICATION OF LATE FILING

Commission File Number 0-4281

(Check one): Form 10-K Form 20-F Form 11-K Form 10-Q Form 10-D
 Form N-SAR Form N-CSR

For Period Ended: December 31, 2005

- 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 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:

N/A

PART I REGISTRANT INFORMATION

Alliance Gaming Corporation
Full Name of Registrant

N/A
Former Name if Applicable

6601 S. Bermuda Road
Address of Principal Executive Office (*Street and Number*)

Las Vegas, Nevada 89119
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)

- (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, 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.

Alliance Gaming Corporation (the Company) hereby requests an extension of time to file its Quarterly Report on Form 10-Q for the fiscal quarter ended December 31, 2005 (the December 31 Form 10-Q). As previously disclosed, the Company was unable to file the December 31 Form 10-Q by February 9, 2006, without unreasonable effort or expense, primarily because additional time is required in order to finalize the extensive accounting and review procedures being performed by the Company and its consultants in connection with both its Quarterly Report on Form 10-Q for the fiscal quarter ended September 30, 2005 and the December 31 Form 10-Q. The procedures being performed by the Company and its consultants are consistent with the procedures implemented as part of the Company's recently completed year end closing process. The Company continues to dedicate significant resources to the preparation and finalization of both filings and currently anticipates that both filings will be made by March 24, 2006.

SEC 1344 (03-05) **Persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.**

(Attach extra Sheets if Needed)

PART IV OTHER INFORMATION

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

Steven Des Champs

(Name)

(702)

(Area Code)

270-7600

(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 No

Quarterly Report on Form 10-Q for the quarter ended September 30, 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 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.

Although the Company cannot quantify the results of operations for the fiscal quarter ended December 31, 2005 until it has finalized both the accounting and review procedures being performed by the Company and the preparation of the December 31 Form 10-Q, the Company does anticipate an improvement in the results of operations for the fiscal quarter ended December 31, 2005, as compared to the results of operations for the fiscal quarter ended December 31, 2004.

Alliance Gaming Corporation

(Name of Registrant as Specified in Charter)

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

Date **February 10, 2006**

By

/s/ Steven Des Champs

Steven Des Champs

Senior Vice President and 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.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).
