

Edgar Filing: MONEY CENTERS OF AMERICA, INC. - Form NT 10-K

PART III
NARRATIVE

State below in reasonable detail the reasons why Form 10-K, 11-K, 20-F, 10-Q, N-SAR or the transition report portion thereof could not be filed within the prescribed time period. (Attach extra sheets if needed.)

The fiscal year of Money Centers of America, Inc. (the "Company") ended on December 31, 2007. Accordingly, the Company's Annual Report on Form 10-KSB is required to be filed by March 31, 2008.

The Company has been informed by its auditors that they are unable to complete their audit of the Company's financial statements for the year ended December 31, 2007 in time for filing by March 31, 2008.

As a result of the foregoing, the Company was unable to complete its Annual Report on Form 10-KSB on a timely basis and to do so would have required it to use unreasonable effort and to incur unreasonable expense.

PART IV
OTHER INFORMATION

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

| | | |
|----------------|-------------|--------------------|
| Jason P. Walsh | (610) | 354-8888 |
| (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 [] 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.

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MONEY CENTERS OF AMERICA, INC.

(Name of Registrant as specified in Charter)

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

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Date: March 31, 2008

By: Jason P. Walsh
Chief Financial Officer

March 31, 2007

Securities and Exchange Commission
450 Fifth Street N.W.
Washington, D.C. 20549

Gentlemen:

This letter is written in response to the requirement of Rule 12b-25(c) under the Securities Exchange Act of 1934 and in satisfaction of item (c) of Part II of Form 12b-25.

We are the independent auditors of Money Centers of America, Inc. (the "Registrant"). The Registrant has stated in Part III of its filing on Form 12b-25 that it is unable to timely file, without unreasonable effort or expense, its Annual Report on Form 10-KSB for the fiscal year ended December 31, 2007 because our Firm has not yet completed its audit to the Registrant's financial statements for the year ended December 31, 2007 and is therefore unable to furnish the required opinion on such financial statements.

We hereby advise you that we have read the statements made by the Registrant in Part III of its filing on Form 12b-25 and agree with the statements made therein.

Very truly yours,

/s/Sherb & Co., LLP

Certified Public Accountants