

ELEMENT 21 GOLF CO  
Form NT 10-K  
September 29, 2004  
NT 10-KSB

*FORM 12B-25 TO FORM 10KSB*

*SEC File No.: 000-15260*

*CUSIP No.: 286186 10 1*

*SECURITIES AND EXCHANGE COMMISSION*

*WASHINGTON, D.C. 20549*

*SEC FILE No.: 0-15260*

*CUSIP No.*

*FORM 12b-25*

*Notification of Late Filing*

*(Check One):*

*x Form 10-KSB o Form 11-K o Form 20-F o Form 10-QSB o Form N-SAR*

*For Period ended:*

*x Transition Report on Form 10-K*

*o Transition Report on Form 10-K*

*o Transition Report on Form 10-K*

- o Transition Report on Form 10-K*
- o Transition Report on Form 10-K*

*For the Transition Period Ended: June 30, 2004*

*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:*

*Part I-Registrant Information*

*Element 21 Golf Company*  
*Full Name of Registrant*

*BRL Holdings, Inc.*  
*Former Name if Applicable*

*200 Perimeter Road*  
*Address of Principal Executive Office (Street and Number)*

*Manchester, NH 03103-3326*  
*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;*

*o (b) The subject quarterly report on Form 10-Q will be filed on or before the fifth calendar day following the prescribed due date; and*

*o (c) The accountant's statement or other exhibit required by Rule 12(b)-25(c) has been attached if applicable.*

*PART III – NARRATIVE*

*State below in reasonable detail the reasons why the Form 10-K, 11-K, 20-K, 10-Q or N-SAR or a portion thereof could not be filed within the prescribed time period.*

*The Company has engaged a new legal council firm which necessitating additional work to prepare the annual report on form 10K-SB. Additionally, the Company's audit firm has yet to complete their report on the financial statements of the Company.*

*The Company has acquired the business of a new company companies and needs additional time to consolidate the financial statements of these new entities so that it can properly complete the audit and to insure that our reports are in compliance with the regulations of the Securities and Exchange Commission.*

*Part IV-Other Information*

*Name and telephone number of the person to contact in regard to this notification.*

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Kevin T. McGuire (603) 641-8443 x 13  
(Name) (Area code) Telephone Number

Have all other periodic reports required under section 30 of the Securities Exchange Act of 1934 or section 30 of Investment Company Act of 1940 during the proceeding 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).

Yes       No

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.

Element 21 Golf Company has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date      September 30, 2004      By      /s/ Jim Morin  
Jim Morin, Treasurer

*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 MISTATEMENTS OR OMISSIONS OF FACT CONSTITUTE FEDERAL CRIMINAL VIOLATIONS  
(SEE 18 U. S. C. 1001).