

NUTRACEA
Form NT 10-Q
May 18, 2004

**SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549**

FORM 12b-25

NOTIFICATION OF LATE FILING

SEC FILE NUMBER 0-32565
CUSIP NUMBER

Form 10-K Form 20-F Form 11-K Form 10-Q Form NSAR

For the period ended: **March 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 NSAR

For the transition period ended:

Read attached Instruction Sheet 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 related to a portion of the filing checked above, identify the item(s) to which notification relates:

Part I-Registrant Information

Full name of Registrant:	<u>Nutracea</u>
Former name if Applicable:	<u>NutraStar Incorporated</u>
Address of Principal Executive Office (<i>Street and Number</i>):	<u>1261 Hawk's Flight Court</u>
City, State and Zip Code:	<u>El Dorado Hills, California 95762</u>

Part II-Rule 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 reasons described in detail in Part III of this form could not be eliminated without unreasonable effort or expense;

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- IXI (b) The subject annual report, semi-annual report, transition report of Forms 10-K, 10-KSB, 20-F, 11-K or Form N-SAR, or portion thereof will be filed on or before the 15th calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, 10-QSB, 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.

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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).

Exhibit to Form 12b-25

May 18, 2004

We have been unable to complete our review of the March 31, 2004 financial statements of NUTRACEA by the required filing deadline of Form 10-QSB and need additional time to do so.

/s/ Malone & Bailey, PLLC
Malone & Bailey, PLLC
Certified Public Accountants