

U.S. SECURITIES AND EXCHANGE COMMISSION
Washington D.C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

(Check One):

☒ Form 10-K ☐ Form 20-F ☐ Form 11-K ☐ Form 10-Q ☐ Form N-SAR

For the Period Ended: December 31, 2000

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

Full Name of Registrant: Regal One Corporation

Former Name if Applicable: N/A

Address of Principal Executive Office:

551 Driftstone Avenue, Las Vegas, Nevada 89123

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

Management, in conjunction with the Company's auditors, is still working to complete the necessary financial reports for the period ended December 31, 2000. As a result, additional time is needed to file the report.

Part IV - Other Information

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

Christopher H. Dieterich (310) 312-6888
(Name) (Telephone Number)

- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports) been filed? If answer is no, identify report(s). ☒ 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 ☒ 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.

REGAL ONE CORPORATION
(Name of Registrant as specified in charter)

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

Date: March 29, 2001 By /s/ Malcolm Currie

Malcolm Currie, President
Regal One Corporation
11300 Olympic Boulevard, Suite 800
Los Angeles, California 90064
(310) 312-7888

ATTENTION

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