

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: **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: N/A

Part I - Registrant Information

Full Name of Registrant: Regal One Corporation.

Former Name if Applicable: N/A

Address of Principal Executive Office:

11300 W. Olympic Boulevard, Suite 800
Los Angeles, California 90064

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;
|
| (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 is still awaiting review by and approval of the financial reports for the period ended June 30, 2004. 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: August 13, 2004 By: /s/ Richard Babbitt
Richard Babbitt, President, Secretary, Treasurer & Director
11300 W. Olympic Blvd., Suite 800,
Los Angeles, California 90064

By: /s/ Malcolm Currie
Dr. Malcolm Currie, Chairman & Director
11300 W. Olympic Blvd., Suite 800,

Los Angeles, California 90064

ATTENTION

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