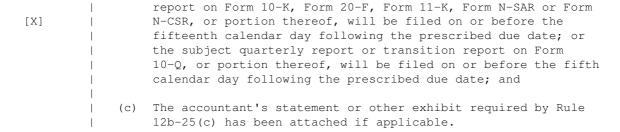
### TURBOCHEF TECHNOLOGIES INC

Form NT 10-Q November 15, 2004

# SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

FORM 12B-25

10141 125 25				
Commission File Number 002-23478				
NOTIFICATION OF LATE FILING				
(Check One): [ ] Form 10-K [ ] Form 20-F [ [ Form 11-K [X[ Form 10-Q				
For Period Ended: SEPTEMBER 30, 2004				
[ ] Transition Report on Form 10-K [ ] Transition Report on Form 10-Q [ ] Transition Report on Form 10-F [ ] Transition Report on Form N-SAR [ ] Transition Report on Form 11-K				
For the Transition Period Ended:				
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				
Full name of registrant TURBOCHEF TECHNOLOGIES, INC.				
Former name if applicable N/A				
Address of principal executive office (STREET AND NUMBER) SIX CONCOURSE PARKWAY, SUITE 1900				
City, state and zip code ATLANTA, GEORGIA 30328				
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.)				
<pre>(a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;</pre>				
(b) The subject annual report, semi-annual report, transition				



#### PART III NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

The Registrant determined on November 13, 2004 that its financial statements included in its Annual Reports on Form 10-K for the years ended December 31, 2002 and 2003 and its Quarterly Reports on Form 10-Q for the quarters ended March 31 and June 30, 2004 contain errors. The Registrant is preparing restatements of the financial statements for those periods. The Registrant's Form 10-Q due on November 15, 2004 will necessarily have to reflect the carry-forward effect of the restated 2003 financials, which the Registrant cannot, without unreasonable effort and expense, complete in time for the Registrant to file its Form 10-Q within the prescribed time period. The Registrant will endeavor to file the Form 10-Q on or before the fifth calendar day following the prescribed filing due date. However, there can be no assurance that the deadline can be met.

## PART IV OTHER INFORMATION

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

DENNIS J. STOCKWELL	(678)	987-1700
(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 reports.

[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?

[X] 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.

The Company's results of operations for the three and nine months ended September 30, 2004 will reflect a significant change over the same periods in 2003 in the earnings statements to be included in the Form 10-Q for that period.

The reason for the significant change is that in March 2004 the Company entered into an agreement pursuant to which it began delivering its Tornado model speed cook oven in July 2004 to more than 20,000 Subway(R) restaurants. The number of the Company's oven sales in the second half of 2004 so far exceed those in 2003 that the Company believes a comparison of results to corresponding periods in 2003 are not meaningful. In addition, the financial results for the three and nine months ended September 30, 2003 are subject to adjustment in the Company's announced restatement of financials for 2002 and 2003. However, the Company believes the following are reasonable estimates of the significant change between the current periods and the corresponding periods last year, giving effect to the proposed restatement.

	(Amounts in Th	HS ENDED SEPTEMBER 30, ousands, Except Share Data)	(Amounts in Thousands,
	2004		2004
		(AS RESTATED)	(AS RE
Estimated Revenue	\$ 31,006	\$ 507	\$ 34,372
Estimated Costs and Expenses	24,575	1,121	32,181
Estimated Operating income (loss)	6,431	(614)	2 <b>,</b> 191
Estimated Net income (loss)	6,419	(578)	2,212
Estimated Net income (loss) applicable to common stockholders	6,419	(638)	2,212
PER SHARE DATA:			
Basic:			
Estimated Net income (loss) applicable to common stockholders	\$ 0.21	\$ (0.03)	\$ 0.08
Diluted:			
Estimated Net income (loss) applicable to common stockholders	\$ 0.08	\$ (0.03)	\$ 0.03

TURBOCHEF TECHNOLOGIES, INC.

(Name of Registrant as Specified in Charter)

Has caused this notification to be signed on its behalf by the undersigned

thereunto duly authorized.

Date	NOVEMBER 15, 2004	Ву	/S/	JAMES A. COCHRAN
			Senic	A. Cochran  T Vice President and  Financial Officer