

CHINA SKY ONE MEDICAL, INC.

Form NT 10-Q

August 14, 2006

**UNITED STATES**

**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 X Form 10-Q \_\_\_ Form N-SAR

SEC FILE NUMBER: 0-26059

For Period Ended: June 30, 2006

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 N-SAR

For the Transition Period Ended:

**PART I - REGISTRANT INFORMATION**

Full Name of Registrant:

CHINA SKY ONE MEDICAL, INC.

Former Name if Applicable:

COMET TECHNOLOGIES, INC.

Address of Principal Executive Office:

No. 38 Dingxin 3<sup>rd</sup> Street, Nangang District

City, State and Zip Code:

Heilongjiang Province, Harbin, China 150001

**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 of annual report, semi-annual report, transition report on Form 10-K; Form 20-F, 11-K, Form 1-SAR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report of 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 Forms 10-K, 11-K 10-Q, N-SAR, or the transition report or portion thereof, could not be filed within the prescribed time period. (Attach Extra Sheets if Needed).

The financial statements are not yet completed and cannot be completed by the required filing date without unreasonable cost and effort due to unexpected delays in obtaining certain information. The Company expects to have all remaining information provided by August 11, 2006, and will then be in a position to complete and file the Form 10-QSB. Registrant expects its quarterly report on Form 10-QSB to be filed on or before August 21, 2006.

**PART IV - OTHER INFORMATION**

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

James C. Lewis, Esq.\_\_\_\_\_

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(801) 994-3846

(Name)

(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 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.

China Sky One Medical, Inc. has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

REGISTRANT:

CHINA SKY ONE MEDICAL, INC.

Date: August 14, 2006

By /s/ Hai-feng Wang

Hai-feng Wang, Secretary/Treasurer