UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

OMB APPROVAL

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SEC FILE NUMBER
000-30489

CUSIP NUMBER
None

	Non
Check One): [X] Form 10-K [] Form 20-F [] Form 11-K [] Form 10-Q [] Form N-SAR	
For Period Ended: December 31, 2003 [] 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:	
Read attached instruction sheet before preparing form. Please print o	or type.
Nothing in this form shall be construed to imply that the Commissic	n has

PART I REGISTRANT INFORMATION

If the notification relates to a portion of the filing checked above,

Yaak River Resources, Inc.

Full name of registrant

N/A

[]

Former name if applicable

2501 East Third Street

Address of principal executive office (Street and number)

identify the item(s) to which the notification relates: _

Casper, WY 82609

City, state and zip code

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.)

- [X] (b) The subject annual report, semi-annual report, transition report on Form 10-K, 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, 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.

NARRATIVE

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

Financial statements were unable to be completed by the time allocated without unreasonable cost and effort.

PART IV OTHER INFORMATION

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

Donald J. Smith (307) 235-0012 (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 report(s).

[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?

[] Yes [X] 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.

Yaak River Resources, Inc. has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

YAAK RIVER RESOURCES, INC.

Date: 03-31-2004 By /s/ Donald J. Smith

Donald J. Smith, President

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by 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).