

BLUE HOLDINGS, INC.  
Form NT 10-Q  
November 14, 2008

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

FORM 12b-25

OMB APPROVAL
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NOTIFICATION OF LATE FILING

- (Check one)
- Form 10-K
  - Form 10-Q
  - Form 20-F
  - Form 10-D
  - Form 11-K
  - Form N-SAR
  - Form N-CSR

For period ended September 30, 2008

- 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 \_\_\_\_\_

**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 Blue Holdings, Inc.

Former name if applicable \_\_\_\_\_

Address of principal executive office (*Street and number*) 4901 Zambrano Street

City, state and zip code Commerce, CA 90040

**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, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, 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 subject distribution report on Form 10-D, 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.
- x

**PART III  
NARRATIVE**

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period. (Attach extra sheets if needed.)

The Registrant's Form 10-Q for the fiscal quarter ended September 30, 2008 could not be filed within the prescribed time period due to difficulties finalizing operating results for the fiscal quarter ended September 30, 2008, which could not be eliminated without unreasonable effort or expense.

**PART IV  
OTHER INFORMATION**

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

Glenn S. Palmer  
(Name)

(323)  
(Area Code)

726-0297  
(Telephone Number)

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(2) Have all other periodic reports required under Section 13 or 15(d) or 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 answer is no, identify report(s).    x Yes    o 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    o 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.

Blue Holdings, Inc.

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(Name of Registrant as Specified in Charter)

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

Date November 14, 2008

By: *ls/* Glenn S. Palmer

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Name: Glenn S. Palmer

Title: Interim Chief Financial Officer

**ATTENTION**

**Intentional misstatements or omissions of fact constitute federal criminal violations (See 18 U.S.C. 1001).**

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**Part IV - Other Information**

**(3) Explanation of Change**

While the Registrant anticipates that a 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 Form 10-Q, as previously disclosed the registrant has had difficulties finalizing operating results for the fiscal quarter ended September 3, 2008 which could not be eliminated without unreasonable effort or expense, and consequently is unable to disclose quantitative data at this time.

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