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ESSENTIAL REALITY INC
Form NT 10-Q
August 14, 2002

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 12b-25

Commission File Number 000-32319

NOTIFICATION OF LATE FILING

(Check One): Form 10-K Form 11-K Form 20-F Form 10-Q Form N

For Period Ended: JUNE 30, 2002

- 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 or type.

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 ESSENTIAL REALITY, INC.

Former name if applicable JPAL, INC.

49 WEST 27TH STREET, SUITE 7E
Address of principal executive office (Street and number)

City, state and zip code NEW YORK, NEW YORK 10001