

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

FORM 12B-25

Commission File Number [\_\_\_\_]

NOTIFICATION OF LATE FILING

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

For Period Ended: March 31, 2005  
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- 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: SPAR Group, Inc.

Former Name if Applicable:

Address of Principal Executive Office (Street and number): 580 White Plains Road

City, state and zip code: Tarrytown, New York 10591

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, 11-K or Form N-SAR, or portion thereof, will be  
[X] 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 Form 10-K, 11-K, 20-F, 10-Q,  
N-SAR, or the transition report or portion thereof, could not be filed within  
the prescribed time period.

The Registrant's Quarterly Report on Form 10-Q for the quarter ended March 31,  
2005 could not be filed within the prescribed time period because the Registrant  
has not finalized all of its accounting matters due to substantial time devoted  
to recent business issues. As a result, the financial statements of the  
Registrant for the quarter ended March 31, 2005 and the notes thereto, have not  
yet been completed.

