

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM N-T

Notification of Late Filing

Commission File Number 0-24217

(Check One)

Form 10-K and Form 10-KSB

Form 11-K

Form 20-F

Form 10-Q

Form 10-QSB

Form N-SAR

For period ended: June 30, 1999.

Transition Report on Form 10-K and Form 10-KSB

Transition Report on Form 20-F

Transition Report on Form 11-K

Transition Report on Form 10-Q and Form 10-QSB

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:
RIGL Corporation

Former name if applicable:
N/A

Address of principal executive office:
4840 East Jasmine Street
Suite 105.

City, State and Zip Code:
Mesa, Arizona 85020

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 appropriate box.)

- (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 Forms 10-K, 10-KSB, 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, 10-QSB, 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, 10-KSB, 11-K, 20-F, 10-Q, 10-QSB, N-SAR or the transition portion thereof could not be filed within the prescribed time period. (Attach extra sheets if needed.)

- (a) The accountant's statement is not completed as a result of the acquisition of Telco Billing, Inc.
- (b) Efforts to submit Form 10-QSB are underway for filing on or before August 30, 1999.

PART IV
OTHER INFORMATION

- (1) Name and telephone number of person to contact in regard to this notification.
- Mr. William D. O'Neal or Ms. Terri Ellis at (602) 654-9646
or rigl@rigl.com.
- (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 the 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.

As a result of the acquisition of Telco Billing, Inc., RIGL Corporation's consolidated earnings for the period ending June 30, 1999, are anticipated to be substantially higher than for the corresponding period in the previous fiscal year.

RIGL Corporation

(Name of Registrant as Specified in Charter)

Has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date August 16, 1999

By _____ /s/_____

Kevin L. Jones

President and Chairman of the Board of Directors

Date August 16, 1999

By _____ /s/_____

William D. O'Neal

Senior Vice President of Public and
Investor Relations and Director