

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

FORM 12b-25

NOTIFICATION OF LATE FILING

SEC FILE NUMBER 000-15327
CUSIP NUMBER Not applicable

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

For Period Ended: December 31, 2019

- 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

Emmaus Life Sciences, Inc.
Full Name of Registrant

Former Name if Applicable

21250 Hawthorne Boulevard, Suite 800
Address of Principal Executive Office (Street and Number)

Torrance, California 90503
City, State and Zip Code

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 reason 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, Form N-SAR, or 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 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 why Form 10-K, 20-F, 11-K, 10-Q, N-SAR, or the transition report or portion thereof, and restatement of the audited financial statements could not be filed within the prescribed time period.

Emmaus Life Sciences, Inc. ("we," "us," "our" and the "company") was unable to file on time our Annual Report on Form 10-K for the year ended December 31, 2019, because we need additional time to evaluate the appropriate accounting for certain financial transactions, including but not limited to, our investment in EJ Holdings, Inc. in the fourth quarter of 2018, the issuance of certain debentures and warrants in 2018 and modifications of certain debentures and warrants effected in 2019. Due, among other things, to complications presented by the COVID 19 pandemic, we have not been able to reach a conclusion regarding these accounting issues and we cannot yet estimate the possible effect on our historical financial statements. Depending upon the final conclusions, the adequacy of our internal controls may also be implicated.

We previously filed a Current Report on Form 8-K pursuant to the SEC's March 25, 2020 Order (Release No. 34-88465), which extended the due date for our Annual Report to May 14, 2020.

PART IV-- OTHER INFORMATION

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

Joseph C. Sherwood III
(Name)

310
(Area Code)

214-0065
(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 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.

Emmaus Life Sciences, Inc.
(Name of Registrant as Specified in Charter)

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

Date: May 15, 2020

By /s/ Joseph C. Sherwood III
Joseph C. Sherwood III,
Chief Financial Officer