

Edgar Filing: GRILL CONCEPTS INC - Form NT 10-K

GRILL CONCEPTS INC  
Form NT 10-K  
March 28, 2006

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

SEC FILE NUMBER  
0-23226

FORM 12B-25

CUSIP NUMBER

NOTIFICATION OF LATE FILING

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

For Period Ended            December 25, 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:

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PART I - REGISTRANT INFORMATION  
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Grill Concepts, Inc.  
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Full Name of Registrant  
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Former Name if Applicable  
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11661 San Vicente Blvd., Suite 404  
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Address of Principal Executive Offices (Street and Number)  
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Los Angeles, California 90049  
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City, State and Zip Code

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PART II - RULE 12B-25(B) AND (C)  
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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 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]

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PART III - NARRATIVE  
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State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, 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 has experienced a delay in the finalization of financial statements and electronic conversion for purposes of filing via EDGAR. As a result of delays in completion of the financial statements and conversion to EDGAR format, the registrant is unable to file its Form 10-K for the year ended December 25, 2005 by the prescribed due date.

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PART IV - OTHER INFORMATION  
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- (1) Name and telephone number of person to contact in regard to this notification

Michael Sanders	832	446-2599
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(Name)	(Area Code)	(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 the answer is no, identify report(s).

[X] Yes [ ] No

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(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 [X] 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.

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Grill Concepts, 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     March 27, 2006

By       /s/ Philip Gay

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Philip Gay, Chief Financial Officer