

Edgar Filing: STANDARD MOTOR PRODUCTS INC - Form NT 10-Q

STANDARD MOTOR PRODUCTS INC
Form NT 10-Q
November 09, 2004

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 12B-25

Commission File Number: 1-4743

NOTIFICATION OF LATE FILING

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

For Period Ended: September 30, 2004

Transition Report on Form 10-K Transition Report on Form 10-Q
 Transition Report on Form 20-F Transition Report on Form N-SAR
 Transition Report on Form 11-K

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: N/A

PART I
REGISTRANT INFORMATION

Full name of registrant Standard Motor Products, Inc.

Former name if applicable
N/A

Address of Principal Executive Office (STREET AND NUMBER)
37-18 Northern Blvd.

City, State and Zip Code LONG ISLAND CITY, NEW YORK 11101

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 Form 10-K, Form 20-F, Form 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, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and

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

On September 27, 2004, we engaged Grant Thornton LLP as our new independent registered public accounting firm to review our financial statements. Because we are still in the process of finalizing our financial statements and Grant Thornton is still in the process of reviewing them, Grant Thornton has advised us that it will be unable to complete by November 9, 2004 their SAS 100 review of the third quarter results to be included in our Quarterly Report on Form 10-Q for the fiscal quarter ended September 30, 2004 ("Form 10-Q"). Accordingly, we will not be in a position to file timely our Form 10-Q.

Because these matters could not be accomplished for timely filing without unreasonable effort and expense, we respectfully request an extension of the filing date of our Form 10-Q. We will file the Form 10-Q once it is completed and our independent registered public accounting firm complete their SAS 100 review.

PART IV
OTHER INFORMATION

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

JAMES J. BURKE

(718) 392-0200

(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).

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.

Standard Motor Products, Inc.

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned

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thereunto duly authorized.

Date: NOVEMBER 9, 2004

By: /s/ James J. Burke

James J. Burke
Vice President Finance,
Chief Financial Officer