

NATCO GROUP INC
Form NT 10-Q
November 10, 2005

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

Commission File Number: 1-15603

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

For Period Ended: September 30, 2005

- | | |
|---|--|
| <input type="checkbox"/> Transition Report on Form 10-K | <input type="checkbox"/> Transition Report on Form 10-Q |
| <input type="checkbox"/> Transition Report on Form 20-F | <input type="checkbox"/> Transition Report on From N-SAR |
| <input type="checkbox"/> Transition Report on Form 11-K | |

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: NATCO Group Inc.

Former Name if Applicable: _____

Address of Principal Executive Office (*Street and Number*)

2950 North Loop West, 7th Floor

City, State and Zip Code Houston, Texas 77092

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, Form N-SAR, 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 the reasons why the Form 10-K, 20-F, 11-K, 10-Q, N-SAR, or the transition report or portion thereof, could not be filed within the prescribed time period. (Attach Extra Sheets if Needed)

NATCO Group Inc. is unable to file its Quarterly Report on Form 10-Q with financial statements at this time without unreasonable effort or expense. As part of the Securities and Exchange Commission's requirement to periodically review the Securities Exchange Act reports of filing entities, NATCO has received a comment letter from the Securities and Exchange Commission regarding its annual report on Form 10-K/A for the year ended December 31, 2004 and Forms 10-Q for the quarters ended March 31 and June 30, 2005. NATCO is in the process of responding to the SEC's comments and requires additional time to assess how resolution of the SEC's comments could impact the Company's financial statements and other disclosures for the period ended September 30, 2005. While no assurance can be given, NATCO intends to file its Form 10-Q within the 5-day period permitted by Rule 12b-25.

PART IV

OTHER INFORMATION

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

Richard W. FitzGerald
(Name)

(713)
(Area Code)

683-9292
(Telephone Number)

Edgar Filing: NATCO GROUP INC - Form NT 10-Q

- (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

Edgar Filing: NATCO GROUP INC - Form NT 10-Q

(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.

NATCO Group 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: November 9, 2005

By: /s/ Richard W. FitzGerald
Richard W. FitzGerald

Senior Vice President and Chief Financial

Officer

Instruction: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal criminal violations (See 18 U.S.C. 1001)