

Edgar Filing: ONEIDA LTD - Form NT 11-K

ONEIDA LTD  
Form NT 11-K  
June 28, 2004

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

FORM 12b-25  
NOTIFICATION OF LATE FILING

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

For Period Ended: December 31, 2003  
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Transition Report on Form 10-K  
 Transition Report on Form 20-K  
 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

Full name of registrant	Oneida Ltd.
Address of principal executive office	163-181 Kenwood Avenue
City, State and zip code	Oneida, New York 13421-2829

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 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;

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- (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 (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 (5th) 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, N-CSR, or the transition report, or portion thereof, could not be filed within the prescribed time period.

In May 2004, Oneida Ltd. began utilizing the services of Insero, Kasperski, Ciaccia & Company, P.C., as independent auditor for the Oneida Ltd. 401(k) Savings Plan (the "Plan"). During the prior year, the results of which are included in the Plan's Form 11-K for the year ended December 31, 2003, PricewaterhouseCoopers, LLP acted as independent auditor of the Plan. The Company has not yet received the consent of its former auditor, PricewaterhouseCoopers, LLP, to the inclusion of their audit work for the Plan's 2002 year in the Plan's Form 11-K for the year ended December 31, 2003. Because this consent has not yet been received, the Plan's Annual Report on Form 11-K for the year ended December 31, 2003 could not be filed within the prescribed time period. Oneida Ltd. could not eliminate this inability to file timely without unreasonable expense or effort.

PART IV - OTHER INFORMATION

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

Gregg R. Denny	(315)	361-3000
(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?

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[ ] 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.

ONEIDA LTD.  
(Name of Registrant as Specified in Charter)

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

Date: June 28, 2004

By: /s/ GREGG R. DENNY

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Gregg R. Denny  
Chief Financial Officer