

BOWNE & CO INC
Form NT 10-K
March 16, 2006

OMB APPROVAL
OMB
Number: 3235-0058
Expires: March 31,
2006
Estimated average
burden hours per
response ... 2.50

SEC FILE NUMBER

CUSIP NUMBER

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 12b-25
NOTIFICATION OF LATE FILING**

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

For Period Ended: December 31, 2005

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 Instruction (on back page) 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:

PART I REGISTRANT INFORMATION

Bowne & Co., Inc.

Full Name of Registrant

N/A

Former Name if Applicable

55 Water Street

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

New York, New York 10041

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

x (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 subject distribution report on Form 10-D, 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 Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Bowne & Co., Inc. (the Company) will be unable to file its Annual Report on Form 10-K (Form 10-K) for the year ended December 31, 2005 by March 16, 2006. The Company intends to restate its previously filed financial statements for the years ended December 31, 2004 and prior. As discussed in further detail in the Company's Current Report on Form 8-K dated March 16, 2006, these restatements result from the Company's correction of overstated current and deferred income tax liabilities, identified by the Company in connection with the preparation of the Company's financial statements for the year ended December 31, 2005. The overstatements primarily arose due to a combination of excess current tax liabilities that had built up over time and differences between the income tax basis and the financial reporting basis of assets and liabilities. The Company is in the process of correcting these items in order to complete its financial statements for the year ended December 31, 2005. As a result of the foregoing, the Company will not be able to file its Form 10-K by March 16, 2006. The Company has discussed these matters with its independent registered public accountants, KPMG LLP.

SEC 1344 (03-05) **Persons who are to respond to the collection of information**

**contained in
this form are
not required
to respond
unless the
form displays
a currently
valid OMB
control
number.**

(Attach extra Sheets if Needed)

PART IV OTHER INFORMATION

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

Scott L. Spitzer
(Name)

212
(Area Code)

658-5805
(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.

Bowne & Co., 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 March 16, 2006

By /s/ C. Cody Colquitt

Senior Vice President and Chief Financial
Officer