

FERRO CORP
Form NT 10-Q
May 09, 2006

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

SEC File Number
1-584

FORM 12b-25

Cusip Number
315405100

NOTIFICATION OF LATE FILING

(Check One) Form 10-K Form 20-F Form 11-K Form 10-Q Form N-SAR
For Period Ended: March 31, 2006

- 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 the 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

PART II RULES 12b-25(b) and (c)

PART III NARRATIVE

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PART I REGISTRANT INFORMATION
FERRO CORPORATION

Full Name of Registrant

Former Name if Applicable
1000 LAKESIDE AVENUE

Address of Principal Executive Office (STREET AND NUMBER)
CLEVELAND, OHIO 44114

City, State and Zip Code

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

On March 31, 2006, the Company filed its annual report on Form 10-K for the year ended December 31, 2004. The report was delayed until the Company completed a restatement of its financial results for the year ended December 31, 2003 and the quarter ended March 31, 2004. However, because of the delay in completing the 2004 results, the Company has not filed its quarterly reports on Form 10-Q for the periods ended March 31, 2005, June 30, 2005 and September 30, 2005 and its annual report on Form 10-K for the period ended December 31, 2005. The Company is endeavoring to complete these reports as soon as is practicable. Until that information is filed, the Company is unable to file its quarterly report on Form 10-Q for the fiscal period ended March 31, 2006.

PART IV OTHER INFORMATION

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

Thomas M. Gannon

(216)

641-8580

(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 reports been filed? If answer is no identify report(s). Yes No
- 1. The quarterly report on Form 10-Q for the period ended March 31, 2005.
 - 2. The quarterly report on Form 10-Q for the period ended June 30, 2005.
 - 3. The quarterly report on Form 10-Q for the period ended September 30, 2005
 - 4. The annual report on Form 10-K for the period ended December 31, 2005.
- (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
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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:
The Company has not yet filed its annual report on Form 10-K for the fiscal period ended December 31, 2005.

FERRO CORPORATION

(Name of Registrant as Specified in Charter)

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

Date May 9, 2006

By /s/ Thomas M. Gannon

Thomas M. Gannon
Vice President and Chief Financial Officer