

SUPERIOR INDUSTRIES INTERNATIONAL INC

Form NT 10-Q

May 14, 2007

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**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: April 1, 2007

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

Superior Industries International, Inc.

Full Name of Registrant

Former Name if Applicable

7800 Woodley Avenue

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

Van Nuys, CA 91406

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
 - ⌐ (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.
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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.

Despite diligent efforts, the work necessary to complete the accounting and reporting of income taxes for certain complex transactions, including the accounting and reporting related to the adoption of Financial Interpretation No. 48 (FIN 48) on uncertain tax positions, could not be completed without unreasonable expense and effort in sufficient time to permit filing of the Company's Quarterly Report on Form 10-Q for the three months ended April 1, 2007 on the scheduled due date of May 11, 2007. Specifically, the accounting and reporting of income taxes related to the impact of adoption of FIN 48 and other post-closing procedures have required additional time and effort.

The Company expects that it will be able to complete the remaining work described above in time for the Company to file its Form 10-Q for the three months ended April 1, 2007 within the five-day extension provided by Rule 12b-25.

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SEC 1344 (03-05)

(Attach extra Sheets if Needed)

PART IV OTHER INFORMATION

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

Emil J. Fanelli
(Name)

818
(Area Code)

902-2700
(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.

As the Registrant previously announced, for the three months ended April 1, 2007, revenue increased 33.4% to \$244,875,000 from \$183,525,000 for the first quarter of 2006. For the first quarter of 2007, our net income was \$1,854,000, or \$0.07 per diluted share, compared to \$1,110,000, or \$0.04 per diluted share, for the first quarter of the

prior year.

SUPERIOR INDUSTRIES INTERNATIONAL, 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 May 14, 2007

By /s/ Emil J. Fanelli

Emil J. Fanelli
Chief Accounting Officer and
acting Chief Financial Officer