

NORDIC AMERICAN TANKERS Ltd  
Form NT 20-F  
May 01, 2018

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
FORM 12b-25  
NOTIFICATION OF LATE FILING  
SEC FILE NUMBER 001-13944  
CUSIP NUMBER G65773106

(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, 2017

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

NORDIC AMERICAN TANKERS LTD.  
Full Name of Registrant

N/A  
Former Name if Applicable

LOM Building 27 Reid Street  
Address of Principal Executive Office (Street and Number)

Hamilton HM 11, Bermuda  
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 reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;

- 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
- (b) 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.

Nordic American Tankers Ltd. (the "Registrant") is unable to file with the U.S. Securities and Exchange Commission, without unreasonable effort or expense, its annual report on Form 20-F for the year ended December 31, 2017 (the "Annual Report") prior to April 30, 2018, the prescribed due date for such filing. The Registrant is filing this form for a 15-day extension, from April 30, 2018 to May 15, 2018. Additional time is needed for the Registrant to complete its consolidated financial statements and assessment of internal controls over financial reporting for the fiscal year ended December 31, 2017, and, as a consequence, for the Registrant's independent registered public accounting firm to complete its audit procedures and audit of the consolidated financial statements to be included in the Annual Report.

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PART IV — OTHER INFORMATION

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

Bjorn +(47) (91) 350091  
Gjaever

(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 answer is no, identify report(s).

Yes No

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

(3) 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 is planning to recognize a non-cash impairment to vessel carrying values and goodwill which will result in changes in the Company's results of operations. However, a reasonable estimate of such changes cannot be made at this time because the figures are still being compiled.

NORDIC AMERICAN TANKERS LTD.

(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 1, 2018 By: /s/ Bjorn Giaever  
Name: Bjorn Giaever  
Title: 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).