

TOWER AUTOMOTIVE INC

Form NT 10-Q

August 10, 2005

SEC 1344
(03-05)

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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: June 30, 2005

Transition Report on Form 10-K
 Transition Report on Form 20-Fo Transition Report on Form 11-Ko Transition Report on Form 10-Qo
Transition Report on Form N-SARFor 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

TOWER AUTOMOTIVE, INC.

Full Name of Registrant

Former Name if Applicable
27175 HAGGERTY ROAD

Address of Principal Executive Office (*Street and Number*)
NOVI, MICHIGAN 48377

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.

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.

Tower Automotive, Inc. (the Company) has not had an opportunity to gather all of the information required in the Form 10-Q. As a result of the aforementioned circumstances, the Company is unable to file its Form 10-Q for the quarter ended June 30, 2005 by August 9, 2005 without unreasonable effort and expense.

The Company has not yet finalized its Form 10-Q for the quarter ended March 31, 2005. The necessary work and independent auditor review pertaining to that Form 10-Q have not been completed. The appointment of the Company's independent auditors is subject to the approval of the United States Bankruptcy Court Southern District of New York. The Company expects to seek approval in September 2005. After such approval, the Company's independent auditors will be able to complete their review of the financial statements in each of the Company's filings on Form 10-Q. As a result, the necessary work associated with the Company's Form 10-Q for the quarter ended June 30, 2005 will not be completed within the extended time frame permitted under Rule 12b-25. The Company intends to file its Form 10-Q for the quarter ended March 31, 2005 and its Form 10-Q for the quarter ended June 30, 2005 as soon as all information necessary to complete such reports is available to the Company.

(Attach extra Sheets if Needed)

PART IV OTHER INFORMATION

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

CHRISTOPHER T. HATTO	248	675-6000
(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).

No Yes

FORM 10-Q for the quarter ended March 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?

No Yes

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 expects to report a significantly higher net loss for the three months ended June 30, 2005 in comparison to the recognition of a net loss of approximately \$2.7 million for the three months ended June 30, 2004. The Company also expects to report a significant net loss for the six months ended June 30, 2005 in comparison to the recognition of net income of approximately \$9.4 million for the six months ended June 30, 2004. The expected significant net losses for the 2005 periods relate primarily to restructuring and bankruptcy and related reorganization expenses.

TOWER AUTOMOTIVE, 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 August 9, 2005 By /s/CHRISTOPHER T.
HATTO

CHRISTOPHER T.
HATTO
CHIEF ACCOUNTING
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).

General Instructions

1. This form is required by Rule 12b-25 (17 CFR 240.12b-25) of the General Rules and Regulations under the Securities Exchange Act of 1934.
2. One signed original and four conformed copies of this form and amendments thereto must be completed and filed with the Securities and Exchange Commission, Washington, D.C. 20549, in accordance with Rule 0-3 of the General Rules and Regulations under the Act. The information contained in or filed with the form will be made a matter of public record in the Commission files.
3. A manually signed copy of the form and amendments thereto shall be filed with each national securities exchange on which any class of securities of the registrant is registered.
4. Amendments to the notifications must also be filed on Form 12b-25 but need not restate information that has been correctly furnished. The form shall be clearly identified as an amended notification.
5. *Electronic Filers.* This form shall not be used by electronic filers unable to timely file a report solely due to electronic difficulties. Filers unable to submit reports within the time period prescribed due to difficulties in electronic filing should comply with either Rule 201 or Rule 202 of Regulation S-T (§ 232.201 or § 232.202 of this chapter) or apply for an adjustment in filing date pursuant to Rule 13(b) of Regulation S-T (§ 232.13(b) of this chapter).

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(07-03)

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