

SIMPSON MANUFACTURING CO INC /CA/
Form NT 10-K
March 04, 2014

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

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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, 2013
 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 Instructions (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

Simpson Manufacturing Co., Inc.
Full Name of Registrant

Former Name if Applicable

5956 W. Las Positas Blvd.
Address of Principal Executive Office (*Street and Number*)

Pleasanton, CA 94588
City, State and Zip Code

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

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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.
- x

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.

Simpson Manufacturing Co., Inc. (the Company) has determined that it is unable to file its Annual Report on Form 10-K for the year ended December 31, 2013 (the Form 10-K), by the prescribed date without unreasonable effort or expense. Because of the time needed to finalize its assessment of internal control over financial reporting and disclosure controls and procedures, the Company is unable to complete the preparation of its financial statements for the year ended December 31, 2013, in the prescribed time for filing its Form 10-K. The Company has concluded that it has two material weaknesses in its internal control over financial reporting as of December 31, 2013, related to management's testing to evaluate impairment of goodwill and impairment of indefinite-lived in-process research and development intangible assets. As a result of the material weaknesses, the Company has concluded that its internal control over financial reporting and disclosure controls and procedures were ineffective as of December 31, 2013. The Company is implementing processes and controls to address these material weaknesses.

SEC 1344 (04-09) **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

Brian Magstadt (925) 560-9000
(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

(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.

Exhibit 99.1 of the Company's Current Report on Form 8-K, dated February 3, 2014, which sets forth changes in the results of operations for the Company in the fiscal year ended December 31, 2013, from the fiscal year ended December 31, 2012, is incorporated herein by this reference.

Simpson Manufacturing 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 3, 2014

By /s/ Brian Magstadt
Brian Magstadt
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

