

PREFORMED LINE PRODUCTS CO

Form NT 10-K

March 18, 2008

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

SEC File Number 0-31164

CUSIP Number \_\_\_\_\_

FORM 12b-25  
NOTIFICATION OF LATE FILING

(Check One)     Form 10-K     Form 20-F     Form 11-K     Form 10-Q     Form N-SAR

For Period Ended:                      December 31, 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:

N/A

**PART I    REGISTRANT INFORMATION**

Preformed Line Products Company

Full Name of Registrant

N/A

Former Name if Applicable

660 Beta Drive

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

Mayfield Village, Ohio 44133

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;
- x    (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

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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 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.

The Company is delaying the filing of its Form 10-K with the Securities and Exchange Commission ( SEC ) for the year ending December 2007 until it completes an analysis related to intercompany profit, which was discovered just before filing and could not be completed without reasonable effort or expense. The Company is working diligently with its registered independent public accounting firm to resolve all reporting matters as soon as possible.

**PART IV OTHER INFORMATION**

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

Eric R. Graef

(440) 473-9249

(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). x Yes o 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? o Yes x 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:

PREFORMED LINE PRODUCTS COMPANY

(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 18, 2008

By: /s/ Eric R. Graef  
Eric R. Graef  
Vice President Finance and Treasurer