

AMPCO PITTSBURGH CORP
Form NT 10-Q
May 11, 2005
(Check One):

UNITED STATES

OMB APPROVAL
OMB Number: 3235-0058

Form 10-K

SECURITIES AND EXCHANGE COMMISSION

Expires: March 31, 2006

Form 20-F

Washington, D.C. 20549

Estimated average burden
hours per response . . . 2.50

Form 11-K

SEC FILE NUMBER

Form 10-Q

FORM 12b-25

CUSIP NUMBER

Form N-SAR

NOTIFICATION OF LATE FILING

Form N-CSR

For Period Ended: March 31, 2005

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

AMPCO PITTSBURGH CORPORATION
Full Name of Registrant

Former Name if Applicable

600 GRANT STREET, SUITE 4600
Address of Principal Executive Office (*Street and Number*)

PITTSBURGH, PA 15219
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;
- .. (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 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, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

In connection with preparation of the Form 10-Q for the three month period ended March 31, 2005 of Ampco-Pittsburgh Corporation (the Corporation), the Corporation has identified two accounting issues which prevent it from filing its Form 10-Q for the three month period ended March 31, 2005 within the required time period. Specifically, based on supplemental guidance recently issued, the Corporation has concluded that auction-rate securities do not meet the definition of cash equivalents. Accordingly, like many other companies that invest in auction-rate securities, the Corporation will reclassify its investments in auction-rate securities from cash and cash equivalents to short-term marketable securities. Secondly, the Corporation has outstanding Industrial Revenue Bond debt which can be put back to the Corporation on short notice if the remarketing agent is unsuccessful in its efforts. Although the underlying debt has maturities of a long-term nature, there is no guarantee that the debt can be remarketed; accordingly, the debt is required to be classified as current.

The Corporation is in the process of making the necessary changes to restate its 2004 consolidated financial statements, to be included in the Form 10-Q for the three month period ended March 31, 2005, to reclassify its investments in auction-rate securities from cash and cash equivalents to short-term marketable securities and its Industrial Revenue Bond debt from a long-term liability to a current liability. Additionally, management, including the principal executive officer and principal financial officer, are evaluating the implications of these changes on the Corporation's internal control over financial reporting.

Supplementary, we advise that the Corporation intends to file an amendment on Form 10-K/A to its Annual Report to Shareholders on Form 10-K for the year ended December 31, 2004, as soon as practicable.

PART IV OTHER INFORMATION

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

MARLISS D. JOHNSON
(Name)

412
(Area Code)

456-4410
(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.

AMPCO PITTSBURGH CORPORATION
(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 11, 2005

By

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 a report 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).