

LENNOX INTERNATIONAL INC

Form NT 10-Q

August 09, 2004

SEC File Number  
001-15149

**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 N-SAR

For Period Ended: **June 30, 2004**

☐ 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:

**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**

Full Name of Registrant: Lennox International Inc.

Former Name if Applicable: Not Applicable

Address of Principal Executive Office  
(Street and Number): 2140 Lake Park Blvd.

City, State and Zip Code: Richardson, Texas 75080

**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, 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.

As previously announced, the Audit Committee of the Board of Directors conducted an inquiry into the accounting practices at the Registrant's Service Experts business segment. The Audit Committee's review identified (i) certain accounting issues at the service center and corporate levels in Canada, (ii) historic deficiencies in internal controls within the Service Experts' Canadian operations and (iii) certain accounting adjustments. As a result of the review, the Registrant announced that it is taking additional remedial action. As a result of this inquiry, the Registrant filed a Form 12b-25 to delay the filing of its Annual Report on Form 10-K (the "Form 10-K") for the fiscal year ended December 31, 2003 and its Quarterly Report on Form 10-Q for the quarter ended March 31, 2004 (the "First Quarter Form 10-Q"). Since the Registrant has not finalized its review of the appropriate treatment of the accounting adjustments with its external auditors, it has not finalized the Form 10-K, the First Quarter Form 10-Q or its Quarterly Report on Form 10-Q for the quarter ended June 30, 2004 (the "Second Quarter Form 10-Q"). The Registrant believes that the results of the inquiry and related accounting adjustments will need to be incorporated into the Form 10-K, the First Quarter Form 10-Q and the Second Quarter Form 10-Q in order to provide a thorough, accurate and complete presentation of the information contained therein. The Registrant expects to file the Form 10-K, the First Quarter Form 10-Q and the Second Quarter Form 10-Q as soon as practicable after completion of its review of the appropriate treatment of the accounting adjustments with its external auditors.

**Part IV Other Information**

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

o Yes      x No

☒ Yes      ☐ No

Lennox International Inc.  
(Name of the Registrant as Specified in Charter)

Title: Vice President, Controller and Chief Accounting Officer

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**ATTENTION: Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).**

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