

NATUS MEDICAL INC
Form NT 10-Q
May 11, 2006

Form 10-K or Form 10KSB

UNITED STATES

Form 20-F

SECURITIES AND EXCHANGE COMMISSION

Form 11-K

Washington, D.C. 20549

Form 10-Q or Form 10QSB

FORM 12b-25

Form 10-D

Form N-SAR

NOTIFICATION OF LATE FILING

Form N-CSR

For Period Ended: March 31, 2006

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:

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

NATUS MEDICAL INCORPORATED

Full Name of Registrant

1901 Industrial Road

San Carlos, California 94070
Address of Principal Executive Office

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)

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

The Company has determined that additional time is required to review the purchase accounting associated with the Company's acquisition of Bio-logic Systems Corp. on January 5, 2006. Accordingly, the Company has not completed its financial statements for the three months ended March 31, 2006.

The Company does not believe that adjustments, if any, resulting from completion of the review will result in a change in the previously reported results from operations and earnings per share for the three months ended March 31, 2006, which the Company disclosed in a Current Report on Form 8-K filed with the Commission on May 2, 2006.

PART IV OTHER INFORMATION

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

Steven J. Murphy (650) 802-0400

- (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.

Natus Medical Incorporated has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date May 10, 2006

By /s/ STEVEN J. MURPHY
Title: Vice President Finance and Chief Financial Officer