

GRILL CONCEPTS INC
Form NT 10-Q
August 15, 2007
(Check One):

UNITED STATES

SEC FILE NUMBER 0-23326

CUSIP NUMBER

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Form 10-K

Form 20-F

Form 11-K

Form 10-Q

Form N-SAR

Form N-CSR

FORM 12b-25

NOTIFICATION OF LATE FILING

For Period Ended July 1, 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 Attached Instruction Sheet 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

Grill Concepts, Inc.

Full Name of Registrant

Former Name if Applicable

11661 San Vicente Blvd., Suite 404

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

Los Angeles, California 90049

City, State and Zip Code

PART II - RULE 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. *(Attach extra sheets if needed.)*

The registrant is unable to file its Form 10-Q for the quarter ended July 1, 2007 by the prescribed due date as a result of delays in the finalization of financial statements and electronic conversion for purposes of filing via EDGAR. The delay in finalizing the financial statements resulted from the registrant's determination to amend and restate its financial statements for the quarter ended September 24, 2006, and subsequent periods, to correct an error in the accounting for the registrant's purchase of certain rights from Hotel Restaurant Properties, Inc. The registrant was unable to finalize the July 1, 2007 financial statements until completion of the restatement of the referenced prior periods.

PART IV - OTHER INFORMATION

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

Michael Sanders

832

446-2599

(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 the 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.

Grill Concepts, 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 August 15, 2007

By /s/ Philip Gay
Philip Gay, Chief Executive Officer