

PREFORMED LINE PRODUCTS CO

Form NT 10-Q

August 10, 2007

OMB APPROVAL  
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**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 10-D  Form N-SAR  Form N-CSR

For Period Ended: June 30, 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 reason 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, 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 subject distribution report on Form 10-D, 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, 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-Q with the Securities and Exchange Commission for the second quarter of 2007 until it completes a new assessment of its reportable segments. It is possible that the number of the Company's reportable segments may increase. This increase would be shown in the Company's second quarter Form 10-Q. The Company needs additional time to complete the analysis concerning its reportable segments. Any conclusion regarding the Company's reportable segments and related disclosure will have no impact on the consolidated balance sheets or on the statements of consolidated income and cash flow.

SEC 1344 (03-05) **Persons who are to respond to the collection of information contained in this form are not required to respond unless the**

**form displays  
a currently  
valid OMB  
control  
number.**

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(Attach extra Sheets if Needed)

**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 report(s) been filed ? If answer is no, identify report(s).

Yes  No

Explanation: The Company filed its Form 10-Q for the quarter ended March 31, 2007 even though the Company's independent registered public accounting firm had not completed its review of the Company interim financial statements included in the Form 10-Q, as required by Rule 10-01(d) of Regulation S-X.

- (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.

**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 August 10, 2007

By s/ Eric R. Graef

Eric R. Graef

Vice President Finance and Treasurer