

Edgar Filing: AeroGrow International, Inc. - Form NT 10-Q

AeroGrow International, Inc.  
Form NT 10-Q  
November 14, 2006

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

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OMB APPROVAL  
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OMB Number: 3235-0058  
Expires: April 30, 2009  
Estimated average burden  
hours per response 2.50  
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SEC FILE NUMBER: 333-122930  
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00768M 10 3  
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(Check One):  Form 10-K or Form 10-KSB  Form 20-F  Form 11-K  
 Form 10-Q or Form 10-QSB  Form N-SAR  Form N-CSR

For Period Ended: September 30, 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: \_\_\_\_\_

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Read Instructions (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.  
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If the notification relates to a portion of the filing checked above, identify  
the Item(s) to which the notification relates:

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PART I - REGISTRANT INFORMATION

AEROGROW INTERNATIONAL, INC.

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Full Name of Registrant  
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Former Name if Applicable  
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900 28th Street, Suite 201

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Address of Principal Executive Office (Street and Number)

Boulder, Colorado 80303

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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;

|X|

(b) The subject annual report, semi-annual report, transition report on Form 10-K or 10-KSB, 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 Form 10-QSB or subject distribution report of 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.

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PART III - NARRATIVE

State below in reasonable detail the reasons why the Forms 10-K, 10-KSB, 20-F, 11-K, 10-Q, 10-QSB, 10-D, 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)

AeroGrow International, Inc. (the "Company") could not complete and file within the prescribed time period without unreasonable effort and expense the Company's Quarterly Report on Form 10-QSB for the quarter ended September 30, 2006 because the Company staff needed additional time to accurately and completely compile the financial information required to be included in the Form 10-QSB concerning several accounting issues.

PART IV - OTHER INFORMATION

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

Mitchell B. Rubin

(303)

444-7755

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(Name)

-----  
(Area Code)

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(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

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- (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

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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.

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AEROGROW INTERNATIONAL, INC.  
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(Name of Registrant as Specified in Charter)

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

Date: November 14, 2006  
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By: /s/ Mitchell B. Rubin  
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Mitchell B. Rubin,  
Chief Financial Officer

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