

BEARINGPOINT INC  
Form NT 11-K  
October 28, 2005  
(Check One):

**UNITED STATES**

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**FORM 12b-25**

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SEC FILE NUMBER

001-31451

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CUSIP NUMBER

074001 10 6

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Form 10-K

Form 20-F

Form 11-K

Form 10-Q

Form N-SAR

Form N-CSR

**NOTIFICATION OF LATE FILING**

For Period Ended: April 30, 2005

- 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:

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**PART I REGISTRANT INFORMATION**

BearingPoint, Inc. 401(k) Plan

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Full Name of Registrant

KPMG Consulting, Inc. 401(k) Plan  
Former Name if Applicable

1676 International Drive  
Address of Principal Executive Office (*Street and Number*)

McLean, VA 22102  
City, State and Zip Code

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**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
- .. (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.

(Attach extra Sheets if Needed)

The BearingPoint, Inc. 401(k) Plan (the Plan ) will be unable to complete its financial statements for the year ended April 30, 2005 until BearingPoint, Inc. (the Company ) completes its consolidated financial statements for the year ended December 31, 2004. Accordingly, the Plan was not able to file its Form 11-K for the fiscal year ended April 30, 2005 by October 27, 2005. The Company has experienced significant delays in completing its consolidated financial statements for the year ended December 31, 2004 and its condensed consolidated financial statements for the quarters ended March 31, 2005 and June 30, 2005, as more fully described in the Company's Reports on Forms 12b-25 filed with the Commission on March 17, May 11, and August 10, 2005 and discussed in the Company's Current Report on Form 8-K dated October 11, 2005. Additionally, the Company also expects its condensed consolidated financial statements for the quarter ended September 30, 2005 will not be completed in a timely fashion.

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**PART IV OTHER INFORMATION**

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

**Judy Ethell**  
(Name)

**(703)**  
(Area Code)

**747-3000**  
(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

BearingPoint, Inc. has not timely filed the following periodic reports:

Form 10-K for the year ended December 31, 2004

Form 10-Q for the three months ended March 31, 2005

Form 10-Q for the three months ended June 30, 2005

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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

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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BearingPoint, Inc. 401(k) Plan  
(Name of Registrant as Specified in Charter)

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

Date October 28, 2005

By /s/ Brian Davenport  
Brian Davenport  
Chair 401(k) Committee