

GLOBAL POWER EQUIPMENT GROUP INC/
Form NT 10-Q
May 10, 2006
(Check One):

UNITED STATES

OMB APPROVAL
OMB Number: 3235-0058

Form 10-K

SECURITIES AND EXCHANGE COMMISSION

Expires: March 31, 2006

Form 20-F

Washington, D.C. 20549

Estimated average burden
hours per response . . . 2.50

Form 11-K

SEC FILE NUMBER

Form 10-Q

FORM 12b-25

CUSIP NUMBER

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: _____

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:

PART I REGISTRANT INFORMATION

Global Power Equipment Group Inc.
Full Name of Registrant

Former Name if Applicable

6120 South Yale, Suite 1480
Address of Principal Executive Office (*Street and Number*)

Tulsa, Oklahoma 74136
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;
- (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 the reasons 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.

Global Power Equipment Group Inc. (the Company) is filing this Form 12b-25 because it needs additional time to file its Form 10-Q for the quarter ended March 31, 2006, which is due on May 10, 2006. As previously reported, the Company delayed the filing of its Form 10-K for the year ended December 31, 2005 due to additional time required for review and completion of its previously announced restatement, as well as for a review of contract cost reporting issues in connection with several projects in the Company's Heat Recovery segment. Upon completion and filing of its Form 10-K for 2005, on which it is moving forward as expeditiously as possible, the Company will be able to file its Form 10-Q for the quarter ended March 31, 2006.

PART IV OTHER INFORMATION

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

James P. Wilson
(Name)

918
(Area Code)

488-0828
(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

Form 10-K for the year ended December 31, 2005

- (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.

Although the Company anticipates that its Form 10-Q for the quarter ended March 31, 2006, will include significant changes in results of operations from the corresponding period for the last fiscal year, as of the date of this filing, the Company is unable to provide a narrative or quantitative assessment of those changes until the completion of its previously announced restatement and its financial statements for the year ended December 31, 2005.

Global Power Equipment Group 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 May 10, 2006

By /s/ Candice L. Cheeseman
 General Counsel and
 Secretary

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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

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