

GLOBAL POWER EQUIPMENT GROUP INC/  
Form NT 10-Q  
November 13, 2006  
(Check one):

**UNITED STATES**

OMB APPROVAL  
OMB Number: 3235-0058  
Expires: April 30, 2009  
Estimated average burden

Form 10-K

**SECURITIES AND EXCHANGE COMMISSION**

Form 20-F

**WASHINGTON, D.C. 20549**

hours per response 2.50  
SEC FILE NUMBER  
CUSIP NUMBER

Form 11-K

**FORM 12b-25**

Form 10-Q

Form N-SAR

**NOTIFICATION OF LATE FILING**

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: \_\_\_\_\_

*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: \_\_\_\_\_

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**PART I REGISTRANT INFORMATION**

Global Power Equipment Group Inc.

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**Full Name of Registrant**

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**Former Name if Applicable**

6120 South Yale, Suite 1480

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

Tulsa, Oklahoma 74136

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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 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.

SEC 1344 (05-06) 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.

**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.

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 September 30, 2006, which was due on November 9, 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. As a result, and as previously reported, the Company also delayed the filing of its Form 10-Q's for the quarters ended March 31, 2006 and June 30, 2006. As previously reported, on September 28, 2006, the Company announced that it and all of its U.S. subsidiaries commenced chapter 11 cases in United States Bankruptcy Court for the District of Delaware to reorganize their financial affairs. As a result, the Company has been unable to complete its Form 10-K for 2005 and subsequent quarterly reports on Form 10-Q.

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**PART IV OTHER INFORMATION**

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

**James P. Wilson**

**918**

**488-0828**

(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

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

Form 10-Q for the quarter ended March 31, 2006; and

Form 10-Q for the quarter ended June 30, 2006.

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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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Global Power Equipment Group 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 thereunto duly authorized.

Date November 13, 2006

By: /s/ Candice L. Cheeseman  
Vice President, General Counsel and Secretary

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).

**GENERAL INSTRUCTIONS**

1. This form is required by Rule 12b-25 (17 CFR 240.12b-25) of the General Rules and Regulations under the Securities Exchange Act of 1934.
2. One signed original and four conformed copies of this form and amendments thereto must be completed and filed with the Securities and Exchange Commission, Washington, D.C. 20549, in accordance with Rule 0-3 of the General Rules and Regulations under the Act. The information contained in or filed with the Form will be made a matter of the public record in the Commission files.
3. A manually signed copy of the form and amendments thereto shall be filed with each national securities exchange on which any class of securities of the registrant is registered.
4. Amendments to the notifications must also be filed on Form 12b-25 but need not restate information that has been correctly furnished. The form shall be clearly identified as an amended notification.
5. *Electronic Filers.* This form shall not be used by electronic filers unable to timely file a report solely due to electronic difficulties. Filers unable to submit a report within the time period prescribed due to difficulties in electronic filing should comply with either Rule 201 or Rule 202 of Regulation S-T (§232.201 or §232.202 of this chapter) or apply for an adjustment in filing date pursuant to Rule 13(b) of Regulation S-T (§232.13(b) of this chapter).

**Explanation Referred to in Part IV, Item (3) of Form 12b-25**

Although the Company anticipates that its Form 10-Q for the quarter ended September 30, 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 and the quarters ended March 31, 2006 and June 30, 2006.