

FIVE STAR QUALITY CARE INC
Form NT 10-Q
November 13, 2013

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

FORM 12b-25

NOTIFICATION OF LATE FILING

1-16817

Commission File Number

(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: September 30, 2013

- 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 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.

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

Five Star Quality Care, Inc.

Full Name of Registrant

N/A

Former Name if Applicable

400 Centre Street

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

Newton, MA 02458

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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 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.
- x

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.

Five Star Quality Care, Inc., or the Company, is unable to timely file its Quarterly Report on Form 10-Q for the quarter ended September 30, 2013 due to the Company's management recently having discovered non-cash errors in the Company's historical accounting for income taxes in certain periods that resulted primarily from the accounting for the Company's deferred income taxes. The Company's management is currently evaluating its accounting for these items, and is working with the Audit Committee of the Company's Board of Directors and the Company's independent registered public accounting firm to determine what changes, if any, to the Company's historical or future accounting may be appropriate.

The Company expects to file its Quarterly Report on Form 10-Q for the quarter ended September 30, 2013 within the 5 calendar day extension period provided by Rule 12b-25.

PART IV OTHER INFORMATION

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

Paul V. Hoagland
(Name)

617
(Area Code)

796-8387
(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

(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?

See Below at *
 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.

*As described in Part III of this Notification of Late Filing, the Company is in the process of evaluating the effect of the accounting errors and their impact on the Company's Quarterly Report on Form 10-Q for the quarter ended September 30, 2013. At this time the Company cannot reasonably estimate if there is a significant change in results of operations from the corresponding period for the last fiscal year which will be reflected by the earnings statement to be included in the Quarterly Report on Form 10-Q for the quarter ended September 30, 2013 when filed.

Warning Concerning Forward Looking Statements

This Notification of Late Filing may contain statements that constitute forward looking statements within the meaning of the Private Securities Litigation Reform Act of 1995 and other securities laws. Also, whenever the Company uses words such as believe, expect, anticipate, intend, plan, estimate or similar expressions, the Company is making forward looking statements. These forward looking statements are based upon the Company's present intent, beliefs or expectations, but forward looking statements are not guaranteed to occur and may not occur. Actual results may differ materially from those contained in or implied by these forward looking statements as a result of various factors. For example:

- This Notification of Late Filing states that the Company's evaluation of its accounting for income taxes for certain periods has not been completed and that the Company is working with its audit committee and its independent registered public accounting firm to complete these matters. These statements may imply that the Company will resolve these matters and be able to file its Quarterly Report on Form 10-Q by the required deadline, as extended. However, there can be no assurances this will occur. If the Company fails to file its Quarterly Report on Form 10-Q by the extended deadline, its ability to use its currently effective shelf Registration Statement on Form S-3 will be restricted and we may incur other negative effects.

For these reasons, among others, investors are cautioned not to place undue reliance upon forward looking statements in this Notification of Late Filing.

Five Star Quality Care, 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 November 13, 2013

By /s/ Paul V. Hoagland
Paul V. Hoagland (Principal Accounting Officer and 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

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