

BARINGTON/HILCO ACQUISITION CORP.

Form NT 10-Q

May 16, 2018

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SEC FILE NUMBER

001-32490

CUSIP NUMBER

448954206

FORM 12b-25

NOTIFICATION OF LATE FILING

(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: **March 31, 2018**

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:            March 31, 2018

*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**

**Barington/Hilco Acquisition Corp.**

Full Name of Registrant

Former Name if Applicable

10990 Wilshire Blvd., Penthouse  
Address of Principal Executive Office (*Street and Number*)

Los Angeles, CA 90024-3898  
City, State and Zip Code

**PART II — RULE 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;

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 (b)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

- The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.  
(c)

**PART III—NARRATIVE**

State below in reasonable detail the reason 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 registrant is unable to file its Quarterly Report on Form 10-Q for the three months ended March 31, 2018 (the "Report") by the prescribed date of May 15, 2018, without unreasonable effort or expense, because the registrant needs additional time to complete certain disclosures and analyses to be included in the Report. The registrant intends to file its Report on or prior to the May 31, 2018.

**PART IV—OTHER INFORMATION**

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

**Paul Abramowitz 310 734-1310**  
(Name) (Area Code) (Telephone Number)

- (2)

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Have all other periodic reports required under Section 13 or 15(d) or 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

The registrant failed to file its Annual Report on Form 10-K for the year ended December 31, 2017. The registrant intends to file the Annual Report and the Form 10-Q Quarterly Report for the quarter ended March 31, 2018 on or before May 31, 2018.

(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 reason why a reasonable estimate of the results cannot be made.

**Barington/Hilco Acquisition Corporation**

(Name of Registrant as Specified in Charter)

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

Date: May 15, 2018      By: */s/ Paul*  
*Abramowitz*  
Paul  
Abramowitz  
Authorized  
Signatory