

AZZ INC  
Form NT 10-Q  
January 09, 2018

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

FORM 12b-25

NOTIFICATION OF LATE FILING

SEC FILE NUMBER: 001-12777  
CUSIP NUMBER: 002474104

(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: November 30, 2017

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: \_\_\_\_\_

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

AZZ Inc.  
Full Name of Registrant

One Museum Place, 3100 W 7th Street, Suite 500

Address of Principal Executive Office (Street and Number)

Fort Worth, Texas 76107  
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  
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
  - (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.
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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.

AZZ Inc. (the "Company") has determined that it is unable to file its Quarterly Report on Form 10-Q for the quarter ended November 30, 2017 (the "Form 10-Q") within the prescribed time period without unreasonable effort or expense for the reasons described below.

As previously disclosed in a Form 8-K filed with the Commission on January 9, 2018, the Company, upon the recommendation of the Company's management and in consultation with the Company's Audit Committee and the Company's independent registered public accounting firm, BDO USA, LLP, determined that the Company historically should have accounted differently for certain contracts within its Energy Segment. As part of the review, the Company is currently evaluating if there are any significant impacts to the Company's audited consolidated financial statements for the fiscal years ended February 28, 2015 and 2017, and the fiscal year ended February 29, 2016, as contained in its 2017 Annual Report on Form 10-K and the previously issued unaudited financial statements contained in its Quarterly Reports on Form 10-Q for the quarters ended May 31, 2017 and August 31, 2017. The analysis is ongoing, and the Company cannot yet estimate when it will be completed.

The Company is working diligently and expeditiously towards completion of the review. However, due to the time and effort involved and the potential carryover effects of the review on future periods, the Company is unable file its Quarterly Report on Form 10-Q for the quarter ended November 30, 2017 until such review is completed.

PART IV — OTHER INFORMATION

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

Paul W. Fehlman 817 810-0095  
(Name) (Area Code) (Telephone Number)

Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or (2) 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?

Yes  No

AZZ 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 January 9, 2018 By: /s/ Paul W. Fehlman

Name: Paul W. Fehlman  
Title: Senior Vice President,  
Chief Financial Officer

