

LENNOX INTERNATIONAL INC

Form NT 10-K

March 15, 2004

SEC FILE NUMBER 001-15149

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

FORM 12b-25

NOTIFICATION OF LATE FILING

(Check One):     Form 10-K    Form 20-F    Form 11-K    Form 10-Q  
 Form N-SAR    Form N-CSR

For Period Ended: **December 31, 2003**

Transition Report on Form 10-K  
 Transition Report on Form 20-Fo    Transition Report on Form 11-Ko    Transition Report on Form 10-Qo    Transition Report on Form N-SARFor the Transition Period Ended:

<i>Read Instruction (on back page) Before Preparing Form. Please Print or Type.</i>
---

<b>Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.</b>
--

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**

Lennox International Inc.

---

Full Name of Registrant

Not Applicable

---

Former Name if Applicable

2140 Lake Park Blvd.

---

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

Richardson, Texas 75080

---

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 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 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.

As previously announced, the Registrant identified certain asset carrying values, primarily accounts receivable, requiring downward adjustment in one of its Canadian service centers in its Service Experts business segment. The Registrant is working with the audit committee of its board of directors and its outside auditors to ensure appropriate accounting treatment and identify any potential impact on the company's historical financial statements. Since the inquiry has not been completed, the Registrant has not finalized its Annual Report on Form 10-K for the year ended December 31, 2003 because it believes that the results of the inquiry will need to be incorporated into the Form 10-K in order to provide a thorough, accurate and complete presentation of the information contained therein. In addition, once the inquiry is complete, the Registrant will seek the final review by KPMG LLP, the Registrant's independent public accountant, so that the Registrant's Form 10-K can be filed within the extension period.

**PART IV OTHER INFORMATION**

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

Richard A. Smith	(972)	497-5000
(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

Edgar Filing: LENNOX INTERNATIONAL INC - Form NT 10-K

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).

No  Yes

(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?

No  Yes

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.

Lennox International 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: March 15, 2004

By: /s/ Richard A. Smith

Richard A. Smith  
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).**