

LIFEWAY FOODS INC
Form NT 10-Q
August 12, 2016

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

FORM 12b-25

Commission File Number 000-017363

NOTIFICATION OF LATE FILING

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

For Period Ended: June 30, 2016

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 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

Lifeway Foods, Inc.
Full Name of Registrant

Former Name if Applicable

6431 West Oakton
Address of Principal Executive Office (Street and Number)

Morton Grove, IL 60053
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;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K or 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.

PART III - NARRATIVE

State below in reasonable detail why the Form 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. (Attach extra Sheets if Needed.)

Lifeway Foods, Inc. (the "Company") became a "smaller reporting company" as of June 30, 2016. Acting on the advice of outside counsel, we initially believed that this extended our filing deadline to the 45th day after the quarter end allowed for a smaller reporting company. Our outside counsel advised us on August 11, 2016 that the due date for the filing of our Quarterly Report on Form 10-Q for the quarter ended June 30, 2016 remained the deadline for "accelerated filers." Although the Company worked diligently, it was unable to finalize its review of the Company's financial statements in sufficient time for the Company to file the Form 10-Q by the prescribed due date without unreasonable effort and expense. The registrant undertakes the responsibility to file such report no later than five days after its original prescribed due date.

PART IV - OTHER INFORMATION

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

John Waldron 224 265-8086
(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

(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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Lifeway Foods, Inc.
(Name of Registrant as Specified in Charter)

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

Dated: August 11, 2016 By: /s/ Edward Smolyansky
Edward Smolyansky, Chief Operating 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.