

GRAFTECH INTERNATIONAL LTD
Form NT 11-K
July 02, 2007
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 10-D Form N-SAR
 Form N-CSR
For Period Ended: December 31, 2006
 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

GrafTech International Ltd.

Full Name of Registrant

Former Name if Applicable

12900 Snow Road

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

Parma, OH 44130

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 reasons 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.

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.

The Registrant is filing this form to obtain permissible relief extending the time in which to file its annual report on Form 11-K (Annual Report of Employee Stock Purchase, Savings and Similar Plans) for the UCAR Carbon Savings Plan (the Plan) for the fiscal year ended December 31, 2006. The Plan is sponsored by a subsidiary of the Registrant. The Registrant's Form 11-K cannot be filed by the June 29, 2007 deadline because additional time is required to obtain certain information from a third-party service provider, which provides recordkeeping, trustee, and administrative services to the Plan. The third-party service provider has not yet provided certain information which the Plan's auditors need in order to complete certain procedures in connection with the audit of the financial statements and application of Financial Accounting Standards Board Staff Position AAG INV-1 and Statement of Position 94-4-1, Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans. The Registrant intends to file the Form 11-K for the fiscal year ended December 31, 2006 on or before July 16, 2007.

Notice Concerning Forward-Looking Statements

The statements above regarding the Registrant's anticipated timing of filing its Form 11-K for the fiscal year ended December 31, 2006 are forward-looking statements which are subject to risks and uncertainties. Actual events and results could differ materially from those projected in or contemplated by the forward-looking statements. Factors that could cause actual events and results to differ include uncertainties regarding the completion of various accounting and auditing procedures and analyses and preparation and review of related disclosures as well as the risk factors contained in the Registrant's SEC filings, including the Registrant's Form 10-K filed with the SEC on March 16, 2007 and its Form 10-Q

