

FLOW INTERNATIONAL CORP
Form NT 10-Q
March 13, 2007

(Check One):

Form 10-K

Form 20-F

Form 11-K

Form 10-Q

Form N-SAR

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

For Period Ended: January 31, 2007

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 Attached Instruction Sheet 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

Flow International Corporation

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Full Name of Registrant

Former Name if Applicable

23500 - 64th Avenue South
Address of Principal Executive Office (*Street and Number*)

Kent, Washington 98032
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;
- x (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, 11-K or Form N-SAR, 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 the reasons why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Flow International Corporation (the Company or Flow) recently completed an investigation begun in September 2006 of allegations that revenue at its Flow Asia subsidiary had been recorded in the wrong period. The filing of the Company s Forms 10-Q for the quarter ended October 31, 2006 and for the quarter ended July 31, 2006, were delayed by the investigation, and were ultimately filed in January 2007. Additionally, the Company s internal audit department needs time to complete work at the Company s small Korean subsidiary where irregularities were discovered in bank accounts and customer receivables during a scheduled internal audit.

As a result of the delays in making the first and second quarter Forms 10-Q filings and the extra work required, the Company was not able to complete its Form 10-Q for the quarter ended January 31, 2007 within the prescribed time period. The Company expects to complete this Form 10-Q within the five calendar days permitted by Rule 12b-25.

PART IV OTHER INFORMATION

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

| | | |
|-------------|-------------|--------------------|
| John Leness | (253) | 850-3500 |
| (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.

Flow International Corporation
(Name of Registrant as Specified in Charter)

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

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Date: March 12, 2007

By: /s/ John S. Leness
Name John S. Leness
Title General Counsel and Secretary