

AVEO PHARMACEUTICALS INC
Form NT 10-K
March 16, 2012

S E C 001-34655
FILE NUMBER
C U S I P
NUMBER 053588109

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, 2011

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

AVEO Pharmaceuticals, Inc.

Full Name of Registrant

Former Name if Applicable

75 Sidney Street

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

Cambridge, Massachusetts 02139

City, State and Zip Code

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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 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, 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.

AVEO Pharmaceuticals, Inc. (the Company) was unable to file its Annual Report on Form 10-K for the year ended December 31, 2011 (the 10-K) by its due date, March 15, 2012, without unreasonable effort or expense. In connection with a Securities and Exchange Commission Staff comment, the Company is evaluating its allocation of arrangement consideration under the Collaboration and License Agreement with Astellas Pharma Inc., Astellas US LLC and Astellas Pharma Europe (collectively, Astellas) dated February 16, 2011, and the related revenue recognition associated with the upfront proceeds aggregating \$125 million received from Astellas upon execution of the agreement. It is uncertain if evaluation of this matter will impact previously reported 2011 quarterly results; however, any change in accounting will not result in any change to the actual net cash flows the Company has received or will receive under the agreement. The Company intends to file its Form 10-K within the fifteen day extension period provided under Rule 12b-25 of the Securities Exchange Act of 1934, as amended.

PART IV OTHER INFORMATION

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

David Johnston
(Name)

(617)
(Area Code)

299-5000
(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 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

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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.

AVEO Pharmaceuticals, 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 16, 2012

By: /s/ David Johnston
Name: David Johnston
Title: Chief Financial Officer