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STEPHAN CO
Form NT 10-Q
November 15, 2005

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

FORM 12b-25

NOTIFICATION OF LATE FILING

SEC FILE NUMBER: 1-4436

CUSIP NUMBER: 858603103000

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

September 30, 2005

For Period Ended: _____
 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

THE STEPHAN CO.

Full Name of Registrant

Former Name if Applicable

1850 WEST McNAB ROAD

Address of Principal Executive Office(Street and Number)

FORT LAUDERDALE, FLORIDA 33309

City, State and Zip Code

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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,
- (x) | 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 of
- | transition and 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 the reasons 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. (Attach Extra Sheets if Needed)

The Company is unable to timely file the Form 10-Q for the nine months ended September 30, 2005 due to adverse effects Hurricane Wilma had on the South Florida community. In late October, the hurricane created widespread and lengthy power outages, affecting not only the Registrant's offices, but also the Registrant's SEC counsel's offices as well as the Registrant's independent accountant's offices.

PART IV - OTHER INFORMATION

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

| | | |
|---------------|-------------|--------------------|
| David Spiegel | (954) | 971-0600 |
| ----- | ----- | ----- |
| (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 reports) been filed? If

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answer is no, identify report(s).

(X) 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?

(X) 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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THE STEPHAN CO.

(Name of Registrant as Specified in Charter)

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

Nov. 14, 2005 /s/ David Spiegel
Date_____ By_____

PART IV, Item (3) Additional Information:

As a result of reduced levels of net sales for the nine months ended September 30, 2005, coupled with the inclusion of significant, non-recurring other income reflected in the statement of operations for the nine months ended September 30, 2004, net income for the nine months ended September 30, 2005 will be significantly lower than the corresponding last fiscal period, however due to a significant decrease in selling, general and administrative expenses, net income for the three months ended September 30, 2005 should be higher than the corresponding last fiscal quarter.