ALLIED HOLDINGS INC Form NT 10-Q November 15, 2006

OMB APPROVAL

OMB

Number: 3235-0058 Expires: April 30,

2009

Estimated average burden hours per response ... 2.50

SEC FILE NUMBER 0-22276

**CUSIP NUMBER** 

# UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 FORM 12b-25 NOTIFICATION OF LATE FILING

 $(\textit{Check one}): \quad \text{o Form 10-K o Form 20-F o Form 11-K } \\ \text{b Form 10-Q o Form 10-D o Form N-SAR o } \\$ 

Form N-CSR

For Period Ended: September 30, 2006

o Transition Report on

Form 10-K

o Transition Report on

Form 20-F

o Transition Report on

Form 11-K

o Transition Report on

Form 10-Q

o Transition Report on

Form N-SAR

For the Transition Period Not Applicable

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

Allied Holdings, Inc.

Full Name of Registrant Not Applicable

Former Name if Applicable

160 Claremont Avenue, Suite 200

Address of Principal Executive Office (Street and Number)
Decatur, Georgia 30030

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 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,
   b 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 requires additional time to prepare and file its Quarterly Report on Form 10-Q for the period ended September 30, 2006. Registrant was unable to complete the preparation of its financial statements by November 14, 2006. The Registrant expects to file its Quarterly Report on Form 10-Q no later than November 21, 2006, the 5th calendar day following the prescribed due date.

SEC 1344 (03-05) **Persons who** 

are to respond to the collection of information contained in this form are not required to respond unless the form displays

a currently

valid OMB control number.

#### (Attach extra Sheets if Needed)

#### PART IV OTHER INFORMATION

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

Thomas M. Duffy (404) 370-4225

(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 answer is no, identify report(s).

Yes b No o

(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 b No o

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.

The Company expects to report increased net income for three months ended September 30, 2006, and for the nine-months ended September 30, 2006, versus the same periods in 2005. The amount of the increase and the reasons for such increase are set forth in the Company s Quarterly Report on Form 10-Q for the period ended September 30, 2006, which is being filed contemporaneously with this Form 12b-25.

Allied Holdings, 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: November 15, 2006 By: /s/ Thomas H. King

Name: Thomas H. King

Title: Executive Vice President and Chief

Financial Officer