

Symmetry Medical Inc.  
Form NT 10-Q  
May 09, 2008

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

**FORM 12b-25**

SEC File Number: 333-116038

CUSIP Number: 871546206

**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:                      March 29, 2008  
 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 Instructions (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:

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**PART I REGISTRANT INFORMATION**

**Symmetry Medical Inc.**  
Full Name of Registrant

Former Name if Applicable

**3724 N. State Road 15**  
Address of Principal Executive Office (*Street and Number*)

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Warsaw, IN 46582

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, 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.

On April 25, 2008, the Company filed its annual report on Form 10-K for the fiscal year ended December 29, 2007 which included restated audited financial statements for the fiscal years ended December 30, 2006 and December 31, 2005. On April 25, 2008, the Company also filed amended Quarterly Reports on Form 10-Q/A for the quarterly periods ended March 31, 2007 and June 30, 2007 along with its delayed third quarter report of fiscal 2007 on Form 10-Q. As a result of the considerable effort and substantial expenditure of human resources used to complete our restatement, our quarterly report on Form 10-Q for the period ending March 29, 2008 will be delayed.

The Company is not able to complete its Form 10-Q without unreasonable effort or expense due to the volume of work associated with the preparation and the recent filing of the reports described above. We intend to file our Form 10-Q as soon as practicable.

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(Attach extra Sheets if Needed)

**PART IV OTHER INFORMATION**

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

Fred L. Hite  
(Name)

574  
(Area Code)

371-2218  
(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

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.

**Forward-Looking Statements**

Statements in this Form 12b-25 which are not historical facts may be forward-looking statements that involve risks and uncertainties, within the safe harbor provisions of the Private Securities Litigation Reform Act of 1995. Forward-looking statements are predictive in nature and are frequently identified by the use of terms such as may, might, will, should, expect, believe, anticipate, plan, estimate, intend, a indicating possible future expectations, events or actions. Such predictive statements are not guarantees of future performance, and actual outcomes and results could differ materially from our current expectations. We refer you to the Risk Factors and Forward Looking Statements sections in the Company s most recent Annual Report on Form 10-K filed with the Securities and Exchange Commission as well as the Company s other filings with the SEC, which are available on the SEC s Web site at www.sec.gov.

**Symmetry Medical 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 May 9, 2008

By /s/ Fred L. Hite  
Name: Fred L. Hite  
Title: Chief Financial Officer

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INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

**ATTENTION**

**Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).**

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