

NAVISTAR INTERNATIONAL CORP
Form NT 10-Q
March 13, 2006

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

FORM 12b-25

NOTIFICATION OF LATE FILING

Commission File Number: 001-09618

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

For Period Ended January 31, 2006

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:

N/A

PART I - REGISTRANT INFORMATION

Navistar International Corporation

Full Name of Registrant

N/A

Former Name if Applicable

4201 Winfield Road

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

Warrenville, IL 60555

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;

(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 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.

Navistar International Corporation (the company) is unable to timely file its Quarterly Report on Form 10-Q (Report) for the period ended January 31, 2006 because of its ongoing review of a number of complex and technical accounting items relating to its financial statements for the fiscal year ended October 31, 2005. As a result of this ongoing review, the company was unable to timely file its Report for the period ended January 31, 2006 with the Commission by March 13, 2006 and will be unable to file such Report within the five-day extension provided by Rule 12-25(b). The company expects to file its Report for the period ended January 31, 2006 as soon as practicable following the resolution of the foregoing matters and the filing of the company's Annual Report on Form 10-K for the fiscal year ended October 31, 2005.

PART IV -- OTHER INFORMATION

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

Robert C. Lannert (630) 753-2400
(Name) (Area Code) (Telephone Number)

(2) Have all other periodic reports required under 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

The company has not filed its Annual Report on Form 10-K for the fiscal year ended October 31, 2005.

(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.

On January 17, 2006, the company issued a news release announcing that it was delaying the filing of its Annual Report on Form 10-K for the period ended October 31, 2005 because it was still in discussions with its registered public accounting firm, Deloitte and Touche LLP, on a number of complex and technical accounting items. On February 21, 2006, the company issued a news release stating that while the company continues to work toward a resolution of the items, the review of the accounting matters may result in changes to its previously issued financial statements, including the possibility of a restatement. The company has not yet completed its review of these matters and is currently unable to determine whether or not these matters will have a significant impact on results of operations for the first fiscal quarter of 2006. In addition, the company is unable to predict at this time what effect, if any, these matters may have on the previously issued results of operations of the first fiscal quarter of 2005.

This Notification of Late Filing on Form 12b-25 contains forward-looking statements within the meaning of Section 27A of the Securities Act, Section 21E of the Exchange Act, and the Private Securities Litigation Reform Act of 1995. Such forward-looking statements only speak as of the date of this notice and we assume no obligation to update the information included in this notice. Such forward-looking statements include information concerning our possible or assumed future results of operations, including descriptions of our business strategy. These statements often include words such as “believe,” “expect,” “anticipate,” “intend,” “plan,” “estimate” or similar expressions. These statements are not guarantees of performance or results and they involve risks, uncertainties and assumptions, including the risk of continued delay in the completion of our financial statements. Although we believe that these forward-looking statements are based on reasonable assumptions, there are many factors that could affect our actual financial results or results of operations and could cause actual results to differ materially from those in the forward-looking statements. For a further description of these factors, see Exhibit 99.1 to our Form 10-K for the fiscal year ended October 31, 2004.

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

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

Date: March 13, 2006

By: /s/ Robert C. Lannert
Robert C. Lannert
Vice Chairman and Chief
Financial Officer