

KMG CHEMICALS INC
Form NT 10-K
October 14, 2014

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

FORM 12b-25

NOTIFICATION OF LATE FILING

Commission File Number: 001-35577

CUSIP Number: 482564011

(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: July 31, 2014

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

KMG Chemicals, Inc.

Full Name of Registrant

N/A

Former Name if Applicable

9555 W. Sam Houston Parkway S., Suite 600,

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

Houston, Texas 77099

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;
- X (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, 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

The principal reason that we cannot file our annual report on Form 10-K within the prescribed period without unreasonable effort is that we have not yet completed management's assessment of the effectiveness of our internal controls over financial reporting. The process was more time-consuming than anticipated, because of a reliance on many manual processes and the significant effort to document and test internal controls across the subsidiaries in Europe and Asia that were part of our ultra pure chemicals acquisition in May 2013. We expect that we will be able to complete the work necessary to file our Form 10-K for the fiscal year ended July 31, 2013 within the fifteen day extension period provided by Rule 12b-25.

PART IV OTHER INFORMATION

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

Roger C. Jackson
(Name)

(713)
(Area Code)

600-3800
(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, identified reports(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

KMG Chemicals, Inc.

(Name of Registrant as Specified in Charter)

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

KMG CHEMICALS, INC.

Date: October 14, 2014

By /s/ Malinda G. Passmore
Malinda G. Passmore
Vice President and CFO