

CSP INC /MA/
Form NT 10-Q
February 14, 2007

UNITED STATES

(Check
One):

SECURITIES AND EXCHANGE COMMISSION

Form
10-K

Washington, D.C. 20549

Form
20-F

FORM 12b-25

Form
11-K

NOTIFICATION OF LATE FILING

Form
10-Q

Form
N-SAR

Form
N-CSR

For Period Ended: December 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 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.

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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

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| |
| CSP Inc. |
| Full Name of Registrant |
| |
| Former Name if Applicable |
| |
| 43 Manning Road |
| Address of Principal Executive Office (<i>Street and Number</i>) |
| |
| Billerica, MA 01821 |
| 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, 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 the reasons why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

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.

The delay in completing our year end audit and filing of our Form 10K also delayed the closing of books and records of the Company for our first quarter ended December 31, 2006. While we will make every effort to complete our Form 10-Q filing as soon as possible, we currently expect that we will not be able to complete that filing by the extended due date afforded by Rule 12B-25.

PART IV - OTHER INFORMATION

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

| | | | |
|----------------|--|-------------|--------------------|
| | | | |
| Gary W. Levine | | 978 | 663-7598 x 1200 |
| (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 No

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| Form 10-K For the Fiscal Year Ended September 30, 2006 |
| |

- (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.

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| |
| CSP Inc. |
| (Name of Registrant as Specified in Charter) |

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

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|------|--|---------|----|----------------|
| | | | | |
| Date | | 2-14-07 | By | Gary W. Levine |
| | | | | VP-Finance/CFO |