

KEMET CORP
Form NT 11-K
September 26, 2007

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 12b-25

Commission File Number: 0-20289

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 30, 2007

- 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:

Not Applicable

PART I REGISTRANT INFORMATION

KEMET Corporation

Full Name of Registrant

Former Name if Applicable: Not Applicable

2835 KEMET Way

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

Simpsonville, SC 29681

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.

KEMET Corporation has determined that it will not be able to file its Form 11-K for the year-ended March 30, 2007 by the September 26, 2007 due date and is requesting the fifteen-day extension permitted by the SEC's rules. KEMET Corporation is unable to file a timely Form 11-K which complies with the SEC's rules as a result of its independent auditor's inability to complete its audit of KEMET Corporation's Employees Savings Plan for the year-ended March 30, 2007. The SEC's rules require that such an audit be completed for the Form 11-K, and the absence of such an audit renders a Form 11-K non-compliant and untimely.

