

SUPERIOR INDUSTRIES INTERNATIONAL INC
Form NT 10-K
March 17, 2008

OMBAPPROVAL

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

FORM 12b-25

NOTIFICATION OF LATE FILING

Commission File Number 1-6615

(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: December 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:

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.

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

Superior Industries International, Inc.

Full Name of Registrant

Former Name if Applicable

7800 Woodley Avenue

Address of Principal Executive Office (Street and Number)

Van Nuys, CA 91406

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 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.
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The Registrant's current estimate, which is subject to change, for the three months ended December 31, 2007, is: revenue increased 8.0% to \$229,243,000 from \$212,169,000 for the fourth quarter of 2006, and net income was \$5,775,000, or \$0.22 per diluted share. This compares to net loss of \$5,368,000, or \$0.20 per diluted share, for the fourth quarter of the prior year.

The Registrant's current estimate, which is subject to change, for the twelve months ended December 31, 2007, is: revenue increased 21.1% to \$956,892,000, from \$789,862,000 for 2006. Net income for 2007 was \$10,319,000, or \$0.39 per diluted share. This compares to net loss for 2006 of \$11,569,000, or \$0.43 per diluted share.

SUPERIOR INDUSTRIES INTERNATIONAL, INC.
(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 17.
2008

By: /s/ Erika Turner
Erika Turner
Chief Financial Officer