

AVIAT NETWORKS, INC.
Form NT 10-Q
November 05, 2014

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001-33278

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

FORM 12b-25

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: September 26, 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

Aviat Networks, Inc.
Full Name of Registrant
Harris Stratex Networks, Inc.
Former Name if Applicable
5200 Great America Parkway
Address of Principal Executive Office (Street and Number)
Santa Clara, CA 95054
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;
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 ..
- (b) 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.

As previously disclosed, Aviat Networks, Inc. (the "Registrant") has not yet filed its Annual Report on Form 10-K for its fiscal year ended June 27, 2014 (the "Form 10-K"). The Registrant remains in the process of compiling additional information and completing review procedures necessary to complete its fiscal year and fourth fiscal quarter closing, including the reconciliation of certain accounts. To help facilitate this work, the Audit Committee has retained forensic accountants. In addition, the Registrant is still completing the testing procedures required for Sarbanes-Oxley Act attestation. The Registrant is working to complete its work and finalize the Form 10-K as expeditiously as possible.

Due to the ongoing work related to the Form 10-K, the Registrant will be unable to file its Quarterly Report on Form 10-Q for its quarter ended September 26, 2014 (the "Form 10-Q"), within the prescribed time period. The delays could not be eliminated without unreasonable effort or expense. The Form 10-Q will be filed as expeditiously as possible. This notice contains certain forward-looking statements (within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended) and information relating to the Registrant that are based on the beliefs of the management of the Registrant. These forward looking statements are subject to risks and uncertainties, including the risk that the completion of the Annual Report results in further adjustments to the Registrant's financial statements and results of operations. Should one of these risks or uncertainties materialize, actual results or outcomes may vary materially from those described as anticipated, believed, estimated, intended, or planned.

PART IV
OTHER INFORMATION

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

Michael Pangia	(408)	567-7000
(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 the answer is no, identify report(s). o Yes x No

The Registrant has not yet filed its Annual Report on Form 10-K for its fiscal year ended June 27, 2014.

(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? o Yes x 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.

Aviat Networks, Inc.

(Name of Registrant as Specified in Charter)

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

Date: November 5, 2014

By: /s/ Michael Pangia
Name: Michael Pangia
Title: Chief Executive Officer
(Principal Executive Officer)