

BAKER MICHAEL CORP
Form NT 10-Q
November 10, 2005

SEC FILE NUMBER
1-6627

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 30, 2005

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

Michael Baker Corporation

Full Name of Registrant

Former Name if Applicable

100 Airside Drive

Address of Principal Executive Office (Street and Number)

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Moon Township, Pennsylvania 15108

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.

Michael Baker Corporation (the "Company") is filing this Form 12b-25 because additional time is needed for the Company to complete its Quarterly Report on Form 10-Q for the quarter ended September 30, 2005, which was due on November 9, 2005. The reason for the delay relates to the Company's continued inability to file its Quarterly Report on Form 10-Q for the quarter ended June 30, 2005.

As described in its Form 12b-25 filed on August 10, 2005, the delay with respect to the Company's Form 10-Q for the quarter ended June 30, 2005 relates to (1) accrual issues in accounting for income tax expense and income tax withholding certificates in the Company's Nigerian operations and (2) the Company's assessment of the need to accrue an initial "incurred but not reported" liability for certain self-insured professional liability losses.

Consequently, the Company has not been able to complete its financial statements for the three and nine months ended September 30, 2005, and the Company was not able to file its Form 10-Q for the quarterly period ended September 30, 2005 by the November 9, 2005 due date.

PART IV -- OTHER INFORMATION

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

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William P. Mooney 412 269-6300

(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 [X]

Form 10-Q for the quarter ended June 30, 2005

(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 [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.

The Company anticipates, but is not certain, that there will be a significant change in the results of operations for the corresponding period of the last fiscal year. Until the Company fully assesses the proper amount, classification and timing of the restatement adjustments for the matters discussed in Item III above, the Company will not be in a position to determine the significance of the change to the results of operations for the corresponding period of the last fiscal year.

Michael Baker Corporation

(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 10, 2005

By /s/ William P. Mooney

Executive Vice President and
Chief Financial Officer