

SHENANDOAH TELECOMMUNICATIONS CO/VA/
Form NT 10-K
March 17, 2006
UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

SEC FILE NUMBER

000-09881

CUSIP NUMBER

82312B106

(Check one): Form 10-K Form 20-F Form 11-K Form 10-Q Form N-SAR Form N-CSR

For Period Ended: December 31, 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: _____

PART I REGISTRANT INFORMATION

SHENANDOAH TELECOMMUNICATIONS COMPANY

Full Name of Registrant

500 Shentel Way,

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

Edinburg, VA 22824

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
- 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 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.

(Attach extra Sheets if Needed)

As previously announced on February 28, 2006, the Company disclosed that it would restate its financial statements for the years ended December 31, 2004 and 2003, including the beginning retained earnings for the year ended December 31, 2003, all quarters of the year ended December 31, 2004 and the first three quarters of the year ended December 31, 2005 to correct errors relating to the Company's accounting for operating leases. As a result, the Company has not been able to conclude all the processes and procedures required for it to complete the preparation of its 2005 consolidated financial statements and its assessment as of December 31, 2005 of its internal control over financial reporting under Section 404 of the Sarbanes-Oxley Act of 2002 necessary to file its Annual Report on Form 10-K for the year ended December 31, 2005 within the time period prescribed for such report without unreasonable effort or expense.

Shenandoah Telecommunications Company

(Name of Registrant as Specified in Charter)

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

Date: March 17, 2006 /s/ Earle Mackenzie
Earle Mackenzie
Executive Vice President
