

UNITED AUTO GROUP INC

Form NT 10-Q

November 10, 2005

SEC 1344  
(03-05)

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OMB APPROVAL
OMB Number: 3235-0058
Expires: March 31, 2006
Estimated average burden hours per response...2.50

SEC FILE NUMBER
CUSIP NUMBER

**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 the Quarter Ended: September 30, 2005

Transition Report on Form 10-K  
 Transition Report on Form 20-Fo  Transition Report on Form 11-Ko  Transition Report on Form 10-Qo  
Transition Report on Form N-SARFor 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:

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**PART I REGISTRANT INFORMATION**

UNITED AUTO GROUP, INC.

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Full Name of Registrant

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Former Name if Applicable  
2555 Telegraph Road

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Address of Principal Executive Office (*Street and Number*)  
Bloomfield Hills, MI 48303

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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.

Consistent with industry practice, the Company has historically reported all cash flow information relating to floor plan notes payable as cash flows from operating activities. It recently has been determined that floor plan notes payable to a party other than the manufacturer of a new vehicle, and all floor plan notes payable relating to pre-owned vehicles, should be classified as floor plan notes payable non-trade on the Company's balance sheets and that the related cash flows should be classified as resulting from financing activities on the Company's statements of cash flows in compliance with the guidance under Statement of Financial Accounting Standards No. 95, Statement of Cash Flows. The resulting effect on the September 30, 2005 Form 10-Q will be to report the same aggregate amount of floor plan notes payable on two line items Floor plan notes payable and Floor plan notes payable non-trade on the balance sheet instead of one, and to report cash flows relating to changes in the floor plan notes payable non-trade in financing activities rather than operating activities on the cash flow statement. These changes will have no impact on the Company's net income, earnings per share or shareholder's equity.

The Company is prepared to file its third quarter Form 10-Q, however, we have not completed calculating the quantitative effect of the restated presentation on line items on prior period balance sheets and cash flow statements. We currently expect to have that quantitative effect estimated no later than Monday, November 14, 2005 and expect to file our third quarter Form 10-Q at that time.

(Attach extra Sheets if Needed)

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**PART IV OTHER INFORMATION**

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

James R. Davidson	(201)	325-3303
<hr/>		
(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).

No  Yes

(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?

No  Yes

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.

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**UNITED AUTO GROUP, INC.**

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(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 9, 2005	By	/s/ James R. Davidson
	<hr/>		<hr/>
			Executive Vice President - Finance

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

**ATTENTION**

**Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).**

**General Instructions**

1. This form is required by Rule 12b-25 (17 CFR 240.12b-25) of the General Rules and Regulations under the Securities Exchange Act of 1934.

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2. One signed original and four conformed copies of this form and amendments thereto must be completed and filed with the Securities and Exchange Commission, Washington, D.C. 20549, in accordance with Rule 0-3 of the General Rules and Regulations under the Act. The information contained in or filed with the form will be made a matter of public record in the Commission files.

3. A manually signed copy of the form and amendments thereto shall be filed with each national securities exchange on which any class of securities of the registrant is registered.

4. Amendments to the notifications must also be filed on Form 12b-25 but need not restate information that has been correctly furnished. The form shall be clearly identified as an amended notification.

5. *Electronic Filers.* This form shall not be used by electronic filers unable to timely file a report solely due to electronic difficulties. Filers unable to submit reports within the time period prescribed due to difficulties in electronic filing should comply with either Rule 201 or Rule 202 of Regulation S-T (§ 232.201 or § 232.202 of this chapter) or apply for an adjustment in filing date pursuant to Rule 13(b) of Regulation S-T (§ 232.13(b) of this chapter).

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