

GP STRATEGIES CORP  
Form NT 10-K  
March 18, 2019

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 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: December 31, 2018

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

GP Strategies Corporation  
(Exact Name of Registrant as Specified in Its Charter)

Delaware  
(State or Other Jurisdiction of Incorporation)  
70 Corporate Center  
11000 Broken Land Parkway, Suite 200, 21044  
Columbia, MD  
(Address of Principal Executive Offices) (Zip Code)

(443) 367-9600  
(Registrant's Telephone Number, Including Area 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 following the (b)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 a result of the implementation of a new Enterprise Resource Planning (ERP) system during the fourth quarter 2018, GP Strategies Corporation (the "Company") experienced unanticipated delays in completing the year end closing process.

The Company has not fully completed the activities required to complete Form 10-K for the fiscal year ended December 31, 2018. Therefore, the Company is not in a position to file its Form 10-K within the presented time period without unreasonable expense and effort. In addition, although the Company has not concluded its assessment of the effectiveness of its internal controls over financial reporting as of December 31, 2018, it expects to report material weaknesses in internal control over financial reporting relating to the implementation of the new ERP system.

The Company expects to file its Form 10-K within the 15 day period specified by Rule 12b-25 of the Securities and Exchange Act of 1934, as amended.

PART IV - OTHER INFORMATION

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

Michael R. Dugan 443 367-9627  
(Name) (Area Code) (Telephone Number)

- Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or (2) 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). x Yes No
- (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? x Yes 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. See disclosure under Part III above.

For a comparison of the Company's results of operations for the fiscal year ended December 31, 2018 compared to the fiscal year ended December 31, 2017, please see the Company's press release dated March 18, 2019 furnished as an exhibit to the Company's Form 8-K dated March 18, 2019. The results presented in the press release are preliminary, unaudited, and subject to change pending the filing of the Company's Annual Report on Form 10-K for the year ended December 31, 2018.

GP Strategies 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: March 18, 2019 By/s/ Michael R. Dugan

Michael R. Dugan

Executive Vice President and Chief Financial Officer of GP Strategies Corporation

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).