

WIND RIVER SYSTEMS INC

Form NT 10-Q

December 11, 2006

(Check One):

UNITED STATES

☐ Form 10-K

SECURITIES AND EXCHANGE COMMISSION

SEC FILE NUMBER

☐ Form 20-F

Washington, D.C. 20549

001-33061

☐ Form 11-K

FORM 12b-25

☒ Form 10-Q

☐ Form 10-D

NOTIFICATION OF LATE FILING

☐ Form N-SAR

☐ Form N-CSR

For Period Ended: October 31, 2006

☐ 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

Wind River Systems, Inc.

Full Name of Registrant

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Former Name if Applicable

500 Wind River Way
Address of Principal Executive Office (*Street and Number*)

Alameda, California 94501
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. (Attach extra sheets if needed)

As previously announced on August 31, 2006, Wind River Systems, Inc. (the Company) commenced a voluntary review of its historical stock option granting practices and the related accounting during the second quarter of fiscal 2007, led by the Audit Committee of Wind River's Board of Directors (the Audit Committee). On September 18, 2006, the Company notified the Securities and Exchange Commission that it would not be able to file its Quarterly Report on Form 10-Q for the period ended July 31, 2006 within the five-day extension period provided by Rule 12b-25, and that the Audit Committee had elected to retain independent legal counsel and accounting consultants to assist in conducting its review of historical stock option granting practices and related accounting. Subsequently, on September 29, 2006, a special subcommittee of the Audit Committee (Special Committee) was formed to lead the review. At this time, the review has not been completed, is ongoing, and the Special Committee has not reached any final conclusions. Pending the completion of the Special Committee's investigation, the Company is also unable to file its Quarterly Report on Form 10-Q for the period ended October 31, 2006 by the December 11, 2006 prescribed due date.

The Company is committed to resolving these issues as quickly as possible and plans to file its Quarterly Reports on Form 10-Q for the second and third quarters of fiscal 2007 and any restated financial statements, if required, as soon as practicable following the conclusion of the Special Committee's review.

This Form 12b-25 contains forward-looking statements regarding the Company's ability to file its Form 10-Q. Because the Special Committee has not completed its review of the Company's historical stock option granting practices and the related accounting, the Company cannot provide any assurance when its Form 10-Qs will be filed or whether there will be any significant change to its results of operations from the corresponding prior periods.

PART IV OTHER INFORMATION

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

Michael W. Zellner
(Name)

(510)
(Area Code)

749-2750
(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 ☒

Quarterly Report on Form 10-Q for the period ended July 31, 2006

- (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 ☐ 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.

Wind River Systems, 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: December 11, 2006

By: /s/ Michael W. Zellner
Michael W. Zellner
Senior Vice President of Finance and Administration,

Chief Financial Officer and Secretary