

Great American Group, Inc.  
Form NT 10-Q  
November 15, 2012

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

**FORM 12b-25**

SEC FILE NUMBER

NOTIFICATION OF LATE FILING 000-54010

CUSIP NUMBER

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

38984G104

For the Period Ended: September 30, 2012

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:

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**PART I – REGISTRANT INFORMATION**

Great American Group, Inc.

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Full Name of Registrant

n/a

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Former Name if Applicable

21860 Burbank Boulevard, Suite 300 South

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

Woodland Hills, CA 91367

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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 reasons 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, 11-K or Form N-SAR,
- (b) 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 the reasons why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, or the transition report or portion thereof, could not be filed within the prescribed time period.

The Registrant is unable to file its Quarterly Report on Form 10-Q for the quarter ended September 30, 2012 (the “Quarterly Report”) by the prescribed date due to unanticipated delays encountered in submitting the Quarterly Report through the Edgar filing system. The Quarterly Report was filed on November 15, 2012.

**PART IV — OTHER INFORMATION**

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

Paul Erickson (818) 884-3737  
(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 x  
(2) Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter Yes ..  
period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s). No

Is it anticipated that any significant change in results of operations from the corresponding period for the x Yes ..  
(3) last fiscal year will be reflected by the earnings statements to be included in the subject report or portion No  
thereof?

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.

For the third quarter ended September 30, 2012, the Registrant reported total revenues of \$14.2 million, a decrease from revenues of \$28.5 million in the third quarter of 2011. The decrease in total revenues during the quarter was primarily due to decreases in the Registrant's auction and liquidation segment of \$17.3 million resulting from a slowdown in business activity in the segment.

Great American Group, 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 November 15, 2012 By/s/ Paul Erickson