

STONEMOR PARTNERS LP
Form NT 10-Q
August 10, 2017

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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 N-SAR Form N-CSR

For Period Ended: June 30, 2017

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: _____

Read Instruction (on back page) Before Preparing Form. Please print or type.

Nothing in the 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

StoneMor Partners L.P.

Full Name of Registrant

Former Name if Applicable

3600 Horizon Boulevard

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

Treose, Pennsylvania 19053

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;
- (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.

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StoneMor Partners L.P. (the Partnership) was unable to file its Quarterly Report on Form 10-Q for the fiscal quarter ended June 30, 2017 (the June 30 Form 10-Q) by the prescribed filing deadline (August 9, 2017) without unreasonable effort or expense for the reasons set forth below.

As described in the Partnership's Current Report on Form 8-K filed with the U.S. Securities and Exchange Commission (the SEC) on February 27, 2017, the Partnership is continuing to analyze and review its historical recognition of revenue and related costs and its prior financial statements and is considering what corrections thereto will be made. The Partnership's financial statements to be included in its Annual Report on Form 10-K for the fiscal year ended December 31, 2016 (the 2016 Form 10-K), its Quarterly Report on Form 10-Q for the fiscal quarter ended March 31, 2017 (the March 31 Form 10-Q) and the June 30 Form 10-Q cannot be finalized until such review and analysis are completed and appropriate corrections to its prior financial statements have been made. In that regard, the June 30 Form 10-Q will not be filed until after the 2016 Form 10-K and March 31 Form 10-Q are filed. Accordingly, the Partnership was unable to file its June 30 Form 10-Q by the prescribed filing deadline (August 9, 2017) without unreasonable effort or expense. The Partnership will file its 2016 Form 10-K as soon as practicable following the completion of the foregoing review and will file the March 31 Form 10-Q as promptly as practicable after the 2016 Form 10-K is filed and will file the June 30 Form 10-Q as promptly as practicable after the March 31 Form 10-Q is filed.

PART IV OTHER INFORMATION

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

Mark L. Miller	215	826-2800
(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). 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? 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.

Due to ongoing analysis described in Part III above, the Partnership cannot at this time provide a reasonable estimate of the anticipated changes in results of operations from the quarter ended June 30, 2016.

Cautionary Note Regarding Forward-Looking Statements

Certain statements contained in this Form 12b-25, including, but not limited to, information regarding the review of the Partnership's historical recognition of revenue and its prior financial statements, the Partnership's consideration of whether any corrections to such financial statements will be made, and the timing of the filing of the 2016 Form 10-K, the March 31 Form 10-Q and the June 30 Form 10-Q, are forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended (the Exchange Act). Generally, the words believe, may, will, estimate, continue, anticipate, expect, predict and similar expressions identify these forward-looking statements. These statements are based on management's current expectations and estimates. These statements are neither promises nor guarantees and are made subject to risks and uncertainties that could cause actual results to differ materially from those stated or implied by the forward-looking statements, including, without limitation, risks relating to the following: the difficulty of predicting the timing of the completion of the restatement of the Partnership's consolidated financial statements, its impact on the Partnership's financial results and the timing of the related filings, additional information arising from the Partnership's continuing analysis and review of its historical recognition of revenue and its prior financial statements and the performance of additional work in this regard, as well as the review and audit by the Partnership's registered independent public accounting firm of the Partnership's prior financial statements; the Partnership's inability to timely file its 2016 Form 10-K, March 31 Form 10-Q and June 30 Form 10-Q and the consequences thereof; litigation and governmental investigations or proceedings arising out of or related to accounting and financial reporting matters; the Partnership's ability to maintain an effective system of internal controls and disclosure controls, and other risks described in the Partnership's filings with the SEC. Except as required under applicable law, the Partnership assumes no obligation to update or revise any forward-looking statements made herein or any other forward-looking statements

made by it, whether as a result of new information, future events or otherwise.

STONEMOR PARTNERS L.P.

(Name of Registrant as Specified in Charter)

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

Date: August 10, 2017

By: StoneMor GP LLC, its general partner

By: /s/ Mark L. Miller

Name: Mark L. Miller

Title: Chief Financial Officer and Senior Vice President