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MATERIAL SCIENCES CORP Form NT 10-Q July 15, 2005

(CHECK ONE):		OMB APPROVAL	
" Form 10-K	UNITED STATES	OMB Number: 3235-0058	
rorm 10-1x	SECURITIES AND EXCHANGE COMMISSION	Expires: March 31, 2006	
" Form 20-F	Washington, D.C. 20549		
" Form 11-K		Estimated average burden hours per response 2.50	
X Form 10-Q	FORM 12b-25	SEC FILE NUMBER	
		001-08803	
" Form N-SAR	orm N-SAR		
" Form N-CSR	NOTIFICATION OF LATE FILING	576674105	
	For Period Ended: May 31, 2005		
	" 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.

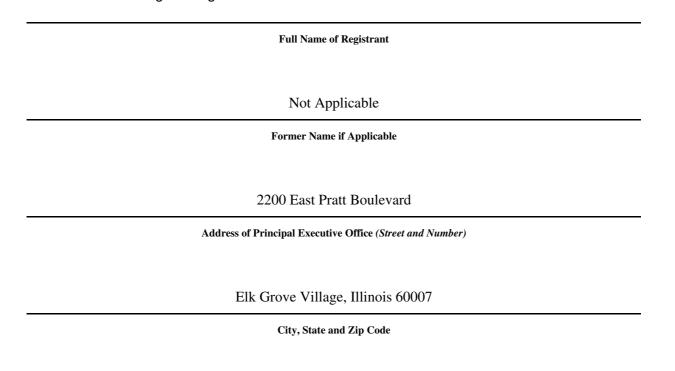
Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

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

MATERIAL SCIENCES CORPORATION

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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 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.

Persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

PART III NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

The delay in filing the registrant s Form 10-Q for the period ended May 31, 2005, is primarily attributable to the registrant s previously disclosed material weakness in its internal control over financial reporting, which relates to the lack of personnel resources and technical expertise in the registrant s financial closing and reporting department. As a result of this material weakness, the registrant was not able to file its Annual Report on Form 10-K for the fiscal year ended February 28, 2005 until July 8, 2005. Due to the delay associated with the registrant s Form 10-K, the registrant will not be able to file its Form 10-Q within the prescribed period without unreasonable effort or expense.

(Attach Extra Sheets if Needed)

PART IV OTHER INFORMATION

Jeffrey J. Siemers	(847)	439-8270
(Name)	(Area Code)	(Telephone Number)

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

(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 x NO

Form 11-K

(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.

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The first three months of fiscal year 2005 were impacted by the \$4.2 million in expense related to the contractual prepayment penalty paid to holders of the registrant s privately placed notes issued in 1998 and the \$1.7 million in expense and restructuring charges associated with closing its Middletown, Ohio coil coating operation. The first three months of fiscal year 2006 will not be impacted by similar charges.

Material Sciences 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: July 14, 2005 By: /s/ Jeffrey J. Siemers

Jeffrey J. Siemers, Chief Administrative and Financial Officer

ATTENTION

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