

GOTTSCHALKS INC  
 Form NT 10-Q  
 December 14, 2010  
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UNITED STATES  
 SECURITIES AND EXCHANGE COMMISSION  
 Washington, D.C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

(Check one):	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Form 10-K	Form 20-F	Form 11-K	Form 10-Q Form 10-D	Form N-SAR	Form N-CSR
	For Period Ended:		October 30, 2010			
	<input type="checkbox"/> Transition Report on Form 10-K					
	<input type="checkbox"/> Transition Report on Form 20-F					
	<input type="checkbox"/> Transition Report on Form 11-K					
	<input type="checkbox"/> Transition Report on Form 10-Q					
	<input type="checkbox"/> 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:  
**Not applicable**

PART I  
REGISTRANT INFORMATION

Gottschalks Inc.
Full Name of Registrant
Not applicable
Former Name if Applicable
7 River Park Place East
Address of Principal Executive Office ( <i>Street and Number</i> )
Fresno, California 93720
City, State and Zip Code

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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 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 described below, the registrant is not in a position to file its quarterly report on Form 10-Q for the fiscal quarter ended October 30, 2010 (the "Form 10-Q"), in a timely manner.

On January 14, 2009, the registrant filed a voluntary petition for relief under Chapter 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") (administered under Case No. 09-10157). Since that time, the registrant has been immersed in bankruptcy-related matters. In addition, the Chapter 11 proceedings created obligations for the registrant to file monthly operating reports with the Bankruptcy Court. As a result of the effort required to address and analyze these matters, the registrant has not completed the financial statements and other disclosures for the Form 10-Q at this time. In addition, the registrant anticipates that it will not be able to complete its financial statements and file the Form 10-Q by December 14, 2010. The registrant cannot make any assurance as to when, if ever, it will complete and file the Form 10-Q.

PART IV  
OTHER INFORMATION

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

J. Gregory Ambro

(559)

434-4800

(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

Quarterly Report on Form 10-Q for the fiscal quarter ended October 31, 2009

Annual Report on Form 11-K for the fiscal year ended December 31, 2009

Annual Report on Form 10-K for the fiscal year ended January 30, 2010

Quarterly Report on Form 10-Q for the fiscal quarter ended May 1, 2010

Quarterly Report on Form 10-Q for the fiscal quarter ended July 31, 2010

- (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 O

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.

#### Part IV, Item (3) Explanation

The registrant anticipates that there will be a significant change in results of operations for the three months and nine months ended October 30, 2010, as compared to the same periods ended October 31, 2009. The registrant anticipates specifically that the results will reflect an operating loss and a net loss for each of the three months and nine months that could be significantly greater than in the prior year periods due, in part, to the closure of 59 full-line Gottschalks department stores and 3 specialty stores; the cessation of retail operations; potential asset impairment charges; the results of certain on-going liquidation sales of remaining assets; the winding down of operations; and increased professional fees and costs related to the registrant's Chapter 11 proceedings. Because of the on-going work associated with the Chapter 11 proceedings, the registrant is currently unable to provide a reasonable estimate of its results of operations for the three months and nine months ended October 30, 2010.

#### Safe Harbor Regarding Forward-Looking Statements

Certain statements contained in this Form 12b-25 may be deemed to be forward-looking statements under federal securities laws and the registrant intends that such forward-looking statements be subject to the safe-harbor created thereby. Forward-looking statements reflect management's current views of future events and financial performance that involve a number of risks and uncertainties. In some instances, such statements may be identified by the use of forward-looking terminology such as "may," "will," "expects," "believes," "intends," "projects," "forecasts," "plans," "estimates," "anticipates," "continues," "targets," or similar terms, variations of such terms or the negative of such terms. Such statements are based on management's current expectations and are subject to a number of factors and uncertainties which could cause actual results to differ materially from those described in the forward-looking statements, including, without limitation, developments in the registrant's Chapter 11 proceedings, the results of certain on-going liquidation sales of remaining assets, the winding down of operations and other matters. The registrant does not presently intend to update these statements and undertakes no duty to any person to effect any such update under any circumstances.

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Gottschalks 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 14, 2010

By: /s/ J. Gregory Ambro

J. Gregory Ambro  
Executive Vice President and Chief Operating Officer

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