

MATERIAL SCIENCES CORP  
Form NT 11-K  
June 30, 2006  
(CHECK ONE)

UNITED STATES

OMB APPROVAL

OMB Number: 3235-0058  
Expires: April 30, 2009  
Estimated average burden

Form 10-K

SECURITIES AND EXCHANGE COMMISSION

Form 20-F

Washington, D.C. 20549

hours per response ... 2.50  
SEC FILE NUMBER

Form 11-K

001-08803  
CUSIP NUMBER

Form 10-Q

FORM 12b-25

576674105

Form 10-D

NOTIFICATION OF LATE FILING

Form N-SAR

Form N-CSR

For Period Ended: December 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:

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PART I REGISTRANT INFORMATION

MATERIAL SCIENCES CORPORATION

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Full Name of Registrant

Not Applicable

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Former Name if Applicable

2200 East Pratt Boulevard

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

Elk Grove Village, Illinois 60007

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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 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, 10-D, 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 11-K for the fiscal year ended December 31, 2005 is due to the following factors. The registrant changed to a new independent registered public accounting firm for purposes of auditing its Savings and Investment Plan (The Plan) for the year ended December 31, 2005. The registrant was delayed in receiving from third parties some information required for the audit of The Plan.

**(Attach Extra Sheets if Needed)**

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**PART IV OTHER INFORMATION**

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

**James M. Froisland**

**(847)**

**439-2210**

**(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.

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**Material Sciences Corporation**

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**(Name of Registrant as Specified in Charter)**

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

Date: June 30, 2006

By: /s/ James M. Froisland  
James M. Froisland,

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Senior Vice President, Chief Financial Officer,

Chief Information Officer and Corporate Secretary

**ATTENTION**

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