

GROUP SIMEC SA DE CV

Form NT 20-F

June 30, 2011

UNITED STATES

SECURITIES AND EXCHANGE

COMMISSION

Washington, D.C. 20549

## FORM 12b-25

### NOTIFICATION OF LATE FILING

(Check One)

Form 10-K

Form 20-F

Form 11-K

Form 10-Q

Form 10-D

Form N-SAR

Form N-CSR

For Period Ended: December 31, 2010

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

**GRUPO SIMEC, S.A.B. de C.V.**

Full Name of Registrant

Former Name if Applicable

**Calzada Lazaro Cardenas 601**

Address of Principal Executive Office (Street and Number)

**Colonia La Nogalera, Guadalajara,  
Jalisco, Mexico 44440**

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,  
x | 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.

Grupo Simec S.A.B. de C.V. (the Company) has determined that it is unable to file its Annual Report on Form 20-F for the year ended December 31, 2010 (the Form 20-F) by the prescribed due date.

The Company is unable to file its Form 20-F within the prescribed time period without unreasonable effort or expense due to the fact that the review by the external auditors of the financial information in the annual report, for inclusion in Form 20-F has not been completed. The Company anticipates that it will file its Form 20-F within the fifteen-day grace period provided by Exchange Act Rule 12b-25.

The Company intends to file its Form 20-F with the Securities and Exchange Commission as promptly as practicable.

**Forward-Looking Statements**

This notification includes forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. The words "expects" and "intends" and similar terms and phrases are used in this notification to identify forward-looking statements, including statements regarding the estimated timing for the filing of the Company's Form 20-F. Risks, uncertainties and assumptions that could affect the Company's forward-looking statements include, among other things, the time needed for the Company to finalize and file its Form 20-F. Unless required by law, the Company expressly disclaims any obligation to update publicly any forward-looking statements, whether as a result of new information, future events or otherwise.

(Attach Extra Sheets if Needed)

---

---

**PART IV OTHER INFORMATION**

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

**Adolfo Luna Luna**

**(52-33)**

**3770-6700**

---

(Name)

(County and 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). x Yes o 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? x Yes o 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.

See Attachment 1.

---

GRUPO SIMEC, S.A.B. de C.V.

---

(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, 2011

By /s/ Adolfo Luna Luna

---

Name: Adolfo Luna Luna

Title: Chief Financial Officer

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

**ATTENTION**

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

---

**GRUPO SIMEC, S.A.B. de C.V.**

**Attachment 1 to Form 12b-25**

Results of operation of the Company in 2010 improved compared to 2009, mainly attributable to the partial recovery of the economic conditions in North America, from the global economic recession in 2009. We recorded net income of Ps. 605 million in 2010, compared to a net loss of Ps. 1,175 million in 2009.

---