

SEACHANGE INTERNATIONAL INC  
Form NT 10-Q  
September 10, 2007  
(Check One):

**UNITED STATES**

OMB APPROVAL  
OMB Number: 3235-0058  
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Form 10-K

**SECURITIES AND EXCHANGE COMMISSION**

Form 20-F

**Washington, D.C. 20549**

Form 11-K

**FORM 12b-25**

SEC FILE NUMBER

Form 10-Q

000-21393

Form N-SAR

**NOTIFICATION OF LATE FILING**

Form N-CSR

CUSIP NUMBER

811699 10 7

For Period Ended: July 31, 2007

- 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**

**SeaChange International, Inc.**

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Full Name of Registrant

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Former Name if Applicable

**50 Nagog Park**

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Address of Principal Executive Office (Street and Number)

**Acton, MA 01720**

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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
- x (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.

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**PART III - NARRATIVE**

State below in reasonable detail 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.

SEC 1344 (05-06) **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.**

(Attach extra Sheets if Needed)

SeaChange International, Inc. ( SeaChange ) has determined that it requires additional time to review its quarterly financial statements for the quarter ended July 31, 2007 in order to finalize the accounting for its employee sabbatical program, which entitles SeaChange employees who achieve eight years of service to four weeks of additional paid time off.

As disclosed in SeaChange s current report on Form 8-K filed August 31, 2007, the accounting for SeaChange s employee sabbatical program is impacted both by Statement of Financial Accounting Standards (SFAS) No. 43, Accounting for Compensated Absences, and by the Financial Accounting Standards Board (FASB) Emerging Issues Task Force (EITF) 06-2 Accounting for Sabbatical Leave and Other Similar Benefits Pursuant to FASB Statement No. 43.

SeaChange expects to complete its review of this accounting matter and issue its second-quarter SEC Form 10-Q, along with its amended Annual Report on Form 10-K/A and amended first-quarter Quarterly Report on Form 10-Q/A, by Monday, September 17, 2007.

This form contains forward-looking statements (statements that are not historical facts). These statements, such as SeaChange s statements regarding the expected date of filing of its Form 10-Q, are neither promises nor guarantees, are based upon assumptions and estimates that might not be realized and are subject to risks and uncertainties that could cause actual results to differ materially from those in the forward looking statements. Such risks and uncertainties include the time required to complete the analysis of the accounting treatment of SeaChange s employee sabbatical program, the results of such analysis, and the time required for the Company s independent public accountants to complete their review of SeaChange s financial statements.

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**PART IV OTHER INFORMATION**

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

**Kevin M. Bisson**  
(Name)

**978**  
(Area Code)

**897-0100**  
(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 statement 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.

**SeaChange International, 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: September 10, 2007

**SEACHANGE INTERNATIONAL, INC.**

By: /s/ Kevin M. Bisson  
Kevin M. Bisson  
Senior Vice President, Finance and Administration, Chief  
Financial Officer, Treasurer and Secretary  
(Principal Financial and Accounting Officer)