

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: March 31, 2019

- 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: \_\_\_\_\_

**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**

**Seelos Therapeutics, Inc.**

Full Name of Registrant

Former Name if Applicable

**300 Park Avenue, 12th Floor, New York, NY 10022**

(Address of principal executive offices)

**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.

Seelos Therapeutics, Inc. ("Registrant") was unable without unreasonable effort and expense to prepare its accounting records and schedules in sufficient time

to allow its accountants to complete their review of the Registrant's financial statements for the quarter ended March 31, 2019 before the required filing dated for the Quarterly Report on Form 10-Q. The Registrant intends to file the subject Quarterly Report on Form 10-Q on or before the fifth calendar day following the prescribed due date.

**PART IV - OTHER INFORMATION**

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

**Raj Mehra, Ph.D.**

(Name)

**(646)**

(Area Code)

**998-6475**

(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.

As reported in the Current Report on Form 8-K filed by the Registrant with the Securities and Exchange Commission on January 24, 2019, the Registrant completed a business combination with the Delaware corporation that was previously known as "Seelos Therapeutics, Inc." ("Private Seelos") on January 24, 2019 (the "Merger"). As a result of the Merger, the Registrant anticipates that there will be a significant change in the results of operations from the corresponding period for the last fiscal year because its results of operations for the three-month period ended March 31, 2019 will consist of the combined company's results of operations, whereas the results of operations from the corresponding period for the last fiscal year did not include any of Private Seelos' results of operations. The Registrant requires additional time to compile, analyze and review information to ensure adequate disclosure of certain information required to be included in the Form 10-Q. As a result, the Registrant is unable to provide an accurate quantitative estimate of its results of operations for the three-month period ended March 31, 2019 at this time.

**Seelos Therapeutics, 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 May 15, 2019

By ./s/ Raj Mehra, Ph.D.

Raj Mehra, Ph.D., Chief Executive Officer, President and  
Interim 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).**