MIRENCO INC Form NT 10-Q November 14, 2008

herein.

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 12b-25
NOTIFICATION OF LATE FILING
(Check One): [] Form 10-K and Form 10-KSB []Form 20-F [] Form 11-K [X] Form 10-Q and Form 10-QSB
[] Form N-SAR
For Period Ended: September 30, 2008
[] 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

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
Mirenco, Inc.
Full name of Registrant
<u>N/A</u>
Former Name if Applicable
206 May Street, P.O. Box 343
Address of Principal Executive Office (Street and Number)
Radcliffe, Iowa 50230
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, 11-K or Form N-SAR, or
portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject
quarterly report or

[X]

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 12(b)-25(c) has been attached if applicable.

PART III - NARRATIVE

State below in reasonable detail the reasons why Forms 10-K, 10-KSB, 20-F, 11-K, 10-Q, 10-QSB, N-SAR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Due to a delay in the review of Registrant's financial statements for the period ended September 30, 2008, Registrant is unable to file its Form 10-QSB within the prescribed time.

PART IV - OTHER INFORMATION

(1)

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

Glynis Hendrickson

(515)

899-2164

(Name)	(Area Code)	(Telephone Number)
(2)		
30 of the Investment Cor	npany Act of 1940	Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section during the preceding 12 months or for such shorter period that the en filed? If answer is no, identify report(s).
[X] Yes [] No		
(2)		
(3)		
		results of operations from the corresponding period for the last fiscal ts to be included in the subject report or portion thereof?
[] Yes [X] No		
If so, attach an explanation reasons why a reasonable e	_	change, both narratively and quantitatively, and, if appropriate, state the scannot be made.
MIRENCO, I	NC.	
(Name of Registrant as Spo	ecified in Charter)	
has caused this notification	n to be signed on its l	behalf by the undersigned hereunto duly authorized.
Date:		
November 14, 2008		
By:		

Dwayne Fosseen

Chairman and Chief Executive Officer