

CYCLE COUNTRY ACCESSORIES CORP
Form NT 10-Q
February 17, 2010

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:

- 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: December 31, 2009

Read Instructions (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

Cycle Country Accessories Corp.
Full Name of Registrant

Former Name if Applicable

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

1701 38th Avenue W, Spencer, IA 51301
City, State and Zip Code

PART II RULES 12b-25(b) AND (c)

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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.
- x

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.

The Company is unable to file its Quarterly Report on Form 10-Q by February 16, 2010 without unreasonable effort or expense.

As previously announced, the Company has recently announced that, as part of the audit for the year-ended September 30, 2009, the Company has identified and reported on the misappropriation of funds by its former Board Chairman. (Please see SEC form 8-K filed January 8, 2010). While addressing the misappropriation and the related audit, accounting, legal and compliance issues that have flowed out of it, the Company has been delayed in its ability to complete its 1934 Act reports in a timely manner.

Our auditors have not yet completed their final report of the year-ending September 30, 2009, and as such, we are also unable to complete the filing of the Form 10-Q for the period of December 31, 2009. We anticipate the completion of the Form 10-K for September 30, 2009 by March 22, 2010 and the Form 10-Q for the period ending December 31, 2009 by April 14, 2010.
