

Edgar Filing: MINERA ANDES INC /WA - Form NT 10-K

MINERA ANDES INC /WA  
Form NT 10-K  
April 04, 2005

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  Form 10-Q and Form 10-QSB  
 Form N-SAR

For Period Ended: December 31, 2004

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

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Read Attached Instruction Sheet Before Preparing Form. Please Print o

Nothing in this form shall be construed to imply that the Commission has verified any in

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If the notification relates to a portion of the filing checked above, identify the Item(s) to whi

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PART I -- REGISTRANT INFORMATION

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Full Name of Registrant

Minera Andes, Inc.

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Former Name if Applicable

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Address of Principal Executive Office (Street and Number)

111 E. Magnesium Road, Suite A

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City, State and Zip Code

Spokane, Washington 99208

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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)

- [X] | (a) The reasons described in reasonable detail in Part III of this form could not be filed 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 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 or transition report on Form 10-Q or Form 10-QSB, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and
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- | (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been at applicable.

PART III -- NARRATIVE

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

Minera Andes, Inc. ("MAI") holds a 49% interest in Minera Santa Cruz S.A. ("MSC"), an Argentine holding company operating company. Under the terms of a joint venture agreement, Mauricio Horschchild & Cia. Ltda. acquired a 51% ownership in MSC in 2003. As a result of this change in ownership, MAI began accounting its interest in MSC using the equity method in December 2003.

Under the equity method, 49% of MSC's earnings and losses are included in MAI's operations and its share of income in MSC is adjusted by a like amount. This adjustment was not material for 2003 but will most likely be material for 2004.

MSC is managed and controlled by MHC. MAI has not yet received the audit of MSC because it has not been completed. MAI cannot complete its own audit until it receives the MSC audit.

(Attach Extra Sheets

PART IV--OTHER INFORMATION

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

Bonnie L. Kuhn	(403)
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(Name)	(Area Code)

(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 shorter period that the registrant was required to file such report(s) been filed? If answer is "no," identify report(s).

(3) Is it anticipated that any significant change in results of operations from the corresponding

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for the last fiscal year will be reflected by the earnings statements to be included in the report or portion thereof?

If so, attach an explanation of the anticipated change, both narratively and quantitatively if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

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Minera Andes, Inc.

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(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized

Date: March 31, 2005  
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By: /s/ Bonni  
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Chief

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

----- ATTENTION -----  
Intentional misstatements or omissions of fact constitute Federal Criminal Violation  
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