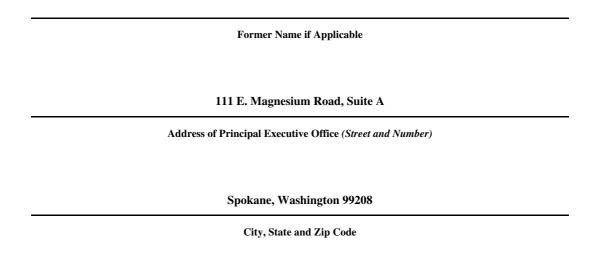
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MINERA ANDES INC /WA Form NT 10-Q November 14, 2006 (Check One):

Form 10-K or 10-KSB	UNITED STATES				
Form 20-F	SECURITIES AND EXCHANGE COMMISSION				
FOIIII 20-F	Washington, D.C. 20549				
" Form 11-K					
X Form 10-Q or 10-QSB					
	FORM 12b-25				
" Form 10-D					
" Form N-SAR					
	NOTIFICATION OF LATE FILING				
" Form N-CSR					
	For Period Ended: September 30, 2006				
	Transition Report on Form 10-K or 10-KSB				
	Transition Report on Form 20-F				
	Transition Report on Form 11-K				
	Transition Report on Form 10-Q or 10-QSB				
Transition Report on Form N-SAR					
For the Transition Period Ended:					
	Instruction (on back page) Before Preparing Form. Please Print or Type. De 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				
	Minera Andes Inc.				
	Full Name of Registrant				

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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) x

- (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 or 10-KSB, 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 Form 10-QSB 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, 10-KSB, 20-F, 11-K, 10-Q, 10-QSB, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Minera Andes Inc. (MAI) holds a 49% interest in Minera Santa Cruz S.A. (MSC), an Argentine holding and operating company. Under the terms of a joint venture agreement, Mauricio Hoschschild & Cia. Ltda. (MHC) acquired a 51% ownership in MSC in 2003 and manages the business of MSC. As a result of this change in ownership, MAI began accounting for 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 investment in MSC is adjusted by a like amount. This adjustment is material, and MAI cannot complete its financial statements until it receives all necessary accounting information from MSC. Additional time is needed to receive, review and properly incorporate this information into MAI s consolidated financial statements.

PART IV OTHER INFORMATION

	William V. Schara	(509)	921-7322		
	(Name)	(Area Code)	(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) beer filed? If answer is no, identify report(s). x Yes "No				
	filed? If answer is no, identify report(s). x Yes	·· No			

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable

Minera Andes Inc.

(Name of Registrant as Specified in Charter)

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

estimate of the results cannot be made.

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Date November 14, 2006

By /s/ William V. Schara William V. Schara 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).