

CYCLE COUNTRY ACCESSORIES CORP
Form 8-K
February 22, 2010

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, DC 20549

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported)

February 17, 2010

Cycle Country Accessories Corp.

(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of
incorporation)

333-68570
(Commission File Number)

42-1523809
(IRS Employer
Identification No.)

1701 38th Avenue West

Spencer, Iowa 51301

(Address of principal executive offices, including zip code)

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(712) 262-4191

(Registrant's telephone number, including area code)

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

 - o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

 - o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

 - o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 2.02. Results of Operations and Financial Condition.

On February 19, 2010, Cycle Country Accessories Corp. (Cycle Country) issued a press release regarding its preliminary, unaudited results of operations for the fourth quarter and full fiscal year ended September 30, 2009. The full text of the press release is furnished as Exhibit 99.1 to this Form 8-K.

Item 3.01 Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard; Transfer of Listing.

On February 17, 2010, Cycle Country received a notice from NYSE Amex LLC (the Exchange) that the Exchange has determined that Cycle Country is out of compliance with the Exchange s continued listing requirements in Section 134 and 1101 of the Exchange s Company Guide for its failure to timely file its Form 10-Q for its first fiscal quarter ended December 31, 2009. In addition, the Exchange has asserted this failure to file is a material violation of Cycle Country s listing agreement with the Exchange. Cycle Country included details of the notice in the press release attached as Exhibit 99.1 to this Form 8-K. Since Cycle Country has already filed a Plan of Compliance with the Exchange covering this deficiency, it is not required at this time to file anything additional with the Exchange. Cycle Country is working to complete the delinquent filing and expects to file its quarterly report on Form 10-Q for its first fiscal quarter by mid-April.

Item. 9.01. Financial Statements and Exhibits.

(d) Exhibits.

Exhibit No.	Description
99.1	Press release issued on February 19, 2010, regarding the registrant s results of operations for the fourth quarter and year ended September 30, 2009.

Safe Harbor Statement Under the Private Securities Litigation Reform Act of 1995:

This report contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. Words such as anticipates, expects, intends, plans, believes, seeks, estimates, may, will, should, and their variations are intended to identify forward-looking statements. Forward-looking statements include the amount misappropriated in connection with the matters discussed above; the period in which the activities discussed above took place and the persons involved in such activities; the outcome of any further investigation or other action that the Company or federal or state authorities may undertake with respect to these matters; the availability of insurance coverage; any remediations that the Company may take with respect to any financial accounting and disclosure control

deficiencies it may discover; and the Company's ability to file restated financial statements. These statements speak only of the date hereof and are subject to risks and uncertainties that could cause actual results to differ materially, including further review of the matters discussed above, actions that may be taken or required as a result of the Investigation, including the need to restate prior financial results, and the conclusions reached by the Company's management and board of directors based on the results of any investigations, and any further review or investigation. The Company undertakes no obligation to revise or update publicly any forward-looking statements.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CYCLE COUNTRY ACCESSORIES CORP.

By: /s/ Robert Davis
 Robert Davis
 Interim Chief Financial Officer

Date: February 19, 2010