

Akeena Solar, Inc.  
Form NT 10-Q  
November 15, 2006

**SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549  
FORM 12b-25**

Commission File Number 333-130906

**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: September 30, 2006

Transition Report on Form 10-K                                 Transition Report on Form 10-Q  
 Transition Report on Form 20-F                                 Transition Report on Form N-SAR  
 Transition Report on Form 11-K  
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 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**

Full name of registrant Akeena Solar, Inc.

Former name if applicable

605 University Avenue

Address of principal executive office (*Street and number*)

City, state and zip code Los Gatos, CA 95032

**PART II**  
**RULE 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, 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.

**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 Registrant was unable to file the Form 10-QSB for the period ended September 30, 2006 within the prescribed time period because the Registrant is awaiting final review of its financial statements from its independent auditor.

**PART IV**  
**OTHER INFORMATION**

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

David Wallace

831

331-7334

(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) been filed? If the answer is no, identify report(s).

Yes    No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes    No

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

**Akeena Solar, Inc.**

(Name of Registrant as Specified in Charter)

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

Date November 15, 2006

By: /s/ David Wallace

Name: David Wallace

Title: Chief Financial Officer

**ATTENTION**

**Intentional misstatements or omissions of fact constitute Federal Criminal Violations (see 18 U.S.C. 1001).**

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