

OMNI USA INC
Form NT 10-K
September 26, 2006

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D. C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

SEC FILE NUMBER 0-17493

CUSIP NUMBER 107083 10 7

(Check One) Form 10-K Form 20-F Form 11-K Form 10-Q
 Form N-SAR Form N-CSR

For the Period Ended June 30, 2006.

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 _____

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: BRENDAN TECHNOLOGIES, INC.

Former Name if Applicable: OMNI U.S.A., INC.

Address of Principal 2236 Rutherford Road, Suite 107
Executive Office: Carlsbad, California 92008

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)

(a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;

(b) (i) 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 portion thereof, will be filed on or before the fifth calendar day following the prescribed due date.

(c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III - NARRATIVE

The registrant's independent registered public accounting firm, Farber Hass Hurly McEwen LLP ("FHHM") was recently reviewed by the Public Company Accounting Oversight Board (the "PCAOB"). The PCAOB review took place during the same time as FHHM's audit of the registrant. Time which would typically have been available to complete the registrant's audit was required to address the review by the PCAOB. Accordingly, the registrant is not able to timely file the audited financial statements for the year ended June 30, 2006. We believe that the subject Annual Report will be available for filing on or before October 13, 2006.

PART IV - OTHER INFORMATION

(1) Name and address of person to contact in regard to this notification:

Lowell W. Giffhorn, CFO
2236 Rutherford Road, Suite 107
Carlsbad, CA 92008
Telephone: (760) 929-7500

(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.

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

Date: 09/26/06

By /s/ LOWELL W. GIFFHORN
Lowell W. Giffhorn
CFO

