GARB OI	L & PO	WER (CORP
---------	--------	-------	------

Form NT 10-Q November 17, 2008

UNITED STATES OMB APPROVAL

SECURITIES AND EXCHANGE COMMISSION OMB Number: 3235-0058

Washington, D.C. 20549 Estimated average burden hours per response 2.50

FORM 12b-25

SEC FILE NUMBER

000-14859

NOTIFICATION OF LATE FILING

CUSIP NUMBER

(Check One): O Form 10-K O Form 20-F O Form 11-K X Form 10-Q O Form 10-D O Form N-SAR O Form N-CSR

For Period Ended: September 30, 2008

[] 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:

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

Garb Oil and Power Corporation

Full Name of Registrant

n/a

Former Name if Applicable

1588 South Main Street, Suite 200

Address of Principal Executive Office (Street and Number)

Salt Lake City, UT 84115

City, State and Zip Code

PART II -- RULES 12b-25(b) AND (c)

 \mathbf{X}

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 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, Form 20-F, 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 the reasons why Forms 10-	-K, 20-F, 11-K, 10-C	Q, 10-D, N-SAR, N-CSR,	or the transition report or portion
thereof, could not be filed within the prescribed time period	d.		

We were unable to compile and review the necessary financial information required to prepare a complete and accurate filing in a timely manner given significant time spent by management. We fully expect to file our report within the extension period.

PART IV -- OTHER INFORMATION

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

Wallace T. Boyack 801 278-9925

(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 answer is no, identify report(s).

x Yes O 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?

o Yes x 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.

Garb Oil and Power Corporation

(Name of Registrant as Specified in Charter)

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

Date: November 17, 2008 By /s/ Matthew Shepard Matthew Shepard

President