MIRENCO INC Form 4

December 20, 2004

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB 3235-0287

OMB APPROVAL

Number: Expires:

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0.5

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if no longer subject to Section 16. Form 4 or Form 5

Check this box

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, obligations Section 17(a) of the Public Utility Holding Company Act of 1935 or Section may continue.

30(h) of the Investment Company Act of 1940

1(b).

(Print or Type Responses)

See Instruction

1. Name and Address of Reporting Person * 5. Relationship of Reporting Person(s) to 2. Issuer Name and Ticker or Trading MUSAL RICHARD A Issuer Symbol MIRENCO INC [MREO.OB] (Check all applicable) (First) (Middle) (Last) 3. Date of Earliest Transaction (Month/Day/Year) Director 10% Owner X_ Officer (give title Other (specify PO BOX 343, 206 MAY STREET 12/16/2004 below) Chief Finance/Operations Offic (Street) 4. If Amendment, Date Original 6. Individual or Joint/Group Filing(Check Filed(Month/Day/Year) Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting RADCLIFFE, IA 50230 Person

(City)	(State) (2	Zip) Table	e I - Non-D	erivative S	ecurities Ac	quired, Disposed	of, or Beneficia	lly Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securit onAcquired Disposed (Instr. 3,	(A) or of (D)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
Common Stock						50,500	D	

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

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1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. 5. Number of TransactionDerivative Code Securities (Instr. 8) Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		Expiration Da (Month/Day/Y	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)	
				Code V	(A) (D	Date Exercisable	Expiration Date	Title	Amount o Number o Shares	
Stock Options (Right to Buy)	\$ 0.375	12/16/2004		A	1,000	12/16/2004	01/31/2014	Common Stock	1,000	
Warrants to Purchase Stock	\$ 0.2	12/16/2004		A	10,000	12/16/2004	06/30/2006	Common Stock	10,000	
Stock Options (Right to Buy)	\$ 0.5					09/07/2004	01/31/2014	Common Stock	175,000	
Stock Options (Right to Buy)	\$ 0.375					08/27/2004	01/31/2014	Common Stock	1,000	
Stock Options (Right to Buy)	\$ 0.5					06/28/2004	01/31/2014	Common Stock	1,000	
Stock Options (Right to Buy)	\$ 0.4375					06/18/2004	01/31/2014	Common Stock	1,000	
Stock Options (Right to Buy)	\$ 0.8125					06/18/2004	01/31/2014	Common Stock	1,000	
Stock Options (Right to Buy)	\$ 0.9375					06/18/2004	01/31/2014	Common Stock	1,000	
Stock Options (Right to Buy)	\$ 0.625					01/01/2004	03/31/2010	Common Stock	1,000	

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Stock Options (Right to Buy)	\$ 0.5	01/01/2004	03/31/2010	Common Stock	1,000
Stock Options (Right to Buy)	\$ 0.75	01/01/2004	03/31/2010	Common Stock	1,000

Reporting Owners

Reporting Owner Name / Address	Relationships
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Director 10% Owner Officer Other

MUSAL RICHARD A PO BOX 343 206 MAY STREET RADCLIFFE, IA 50230

Chief Finance/Operations Offic

Signatures

/s/Richard A
Musal

**Signature of Date

**Signature of Da Reporting Person

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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