

Edgar Filing: Electronic Sensor Technology, Inc - Form 10QSB/A

Electronic Sensor Technology, Inc
Form 10QSB/A
October 19, 2006

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 10-QSB/A

AMENDMENT NO. 2 TO QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2005

TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE EXCHANGE ACT

For the transition period from _____ to _____

Commission file number 333-87224

ELECTRONIC SENSOR TECHNOLOGY, INC.
(Exact Name of Small Business Issuer as Specified in Its Charter)

NEVADA 98-0372780
(State or Other Jurisdiction of (I.R.S. Employer Identification No.)
Incorporation or Organization)

1077 Business Center Drive
Newbury Park, California 91320
(Address of Principal Executive Offices)

(805) 480-1994
(Issuer's Telephone Number, Including Area Code)

Check whether the issuer (1) filed all reports required to be filed by
Section 13 or 15(d) of the Securities Exchange Act during the past 12 months (or
for such shorter period that the registrant was required to file such reports),
and (2) has been subject to such filing requirements for the past 90 days.

Yes No (*)

Indicate by check mark whether the registrant is a shell company (as
defined in Rule 12b-2 of the Exchange Act). Yes No

(*) We were not required to file reports pursuant to Section 13 or 15(d) of the
Securities Exchange Act during the past 12 months because (i) our registered
common stock was registered under the Securities Act during such period and was
not registered under the Exchange Act, (ii) we did not have any registration
statement that became effective during such period and (iii) we had less than
300 shareholders of record throughout such period. Although we were not required
to do so, we voluntarily filed such reports with the Securities and Exchange
Commission during such period. We are in the process of amending our
registration statement on Form SB-2, for which an amendment most recently has
been filed on or about the date of this Amendment No. 2. Once that registration
statement is declared effective, we will be required to file annual, quarterly
and periodic reports with the Securities and Exchange Commission during the
fiscal year in which such registration statement is declared effective.

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State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date. 54,173,745 shares of common stock as of September 7, 2006

Transitional Small Business Disclosure Format

Yes [] No [X]

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EXPLANATORY NOTE

We are filing this amended quarterly report on Form 10-QSB/A for the period ended March 31, 2005 to amend certain certifications included in Amendment No. 1 to our quarterly report on Form 10-QSB/A for the period ended March 31, 2005. We have also amended the cover page in order to correct and clarify certain disclosures contained therein.

The following Items of this amended quarterly report on Form 10-QSB/A for the period ended March 31, 2005 are amended and restated herein:

Cover Page:

- o Disclosure relating to the requirement to file annual, quarterly and periodic reports with the Securities and Exchange Commission during the fiscal year in which our registration statement on Form SB-2 is declared effective.

Part II Other Information:

- o Item 6. Exhibits--Exhibits 31.1 and 31.2--amended and restated certifications from our President and Chief Executive Officer and Treasurer and Vice President of Finance and Administration, as required by Section 302 of the Sarbanes-Oxley Act of 2002.

The remaining Items are unaffected by the correction in classification, have not been updated from the disclosure originally contained in our quarterly report on Form 10-QSB for the three months ended March 31, 2005 filed with the Securities and Exchange Commission on May 23, 2005 and are not reproduced in this Form 10-QSB/A. This amended quarterly report on Form 10-QSB/A for the three months ended March 31, 2005 does not reflect events occurring after the filing of the quarterly report on Form 10-QSB filed with the Commission on May 23, 2005, nor does it modify or update the disclosures contained in the quarterly report on Form 10-QSB filed with the Commission on May 23, 2005, other than as described above.

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PART II - OTHER INFORMATION

ITEM 6. EXHIBITS

A. EXHIBITS

Exhibit No.	Description
31.1	Certification of Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act.
31.2	Certification of Principal Financial and Accounting Officer Pursuant to Section 302 of the Sarbanes-Oxley Act.

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- 32.1 Certification of Chief Executive Officer Pursuant to Section 906 of the Sarbanes-Oxley Act. (*)
- 32.2 Certification of Principal Financial and Accounting Officer Pursuant to Section 906 of the Sarbanes-Oxley. (*)
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(*)Previously filed.

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SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this amended report to be signed on its behalf by the undersigned, thereunto duly authorized.

ELECTRONIC SENSOR TECHNOLOGY, INC.

Dated October 19, 2006

By: /s/ Teong C. Lim

Name: Teong C. Lim
Title: President and Chief Executive Officer
(Principal Executive Officer)

Dated October 19, 2006

By: /s/ Francis Chang

Name: Francis Chang
Title: Secretary, Treasurer and Vice President
of Finance and Administration
(Principal Accounting Officer)