WWA GROUP INC Form 10-K/A March 05, 2012

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-K/A-3

(Mark One)
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ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934
For the fiscal year ended December 31, 2010 .
o
TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from
to

Commission file number: <u>000-26927</u>

WWA GROUP, INC.

(Exact name of registrant as specified in its charter)

<u>Nevada</u> <u>77-0443643</u>

(State or other jurisdiction of (I.R.S. Employer

incorporation or organization) Identification No.)

404 W. Powell Lane, Suite 303-304, Austin, Texas 78753

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (480) 505-0070

Securities registered under Section 12(b) of the Act: none.

Securities registered under Section 12(g) of the Act: common stock (title of class), \$0.001 par value.

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

Yes o No b

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.

Yes o No b

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 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 b No o

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Yes o No o

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§ 229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. o

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. Smaller reporting company þ

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

The aggregate market value of the registrant's common stock, \$0.001 par value (the only class of voting stock), held by non-affiliates (9,646,937 shares) was approximately \$337,643 based on the average closing bid and ask prices (\$0.035) for the common stock on April 13, 2011.

At April 14, 2011 the number of shares outstanding of the registrant's common stock, \$0.001 par value (the only class of voting stock), was 22,591,922.

As used herein the terms "WWA Group," "we," "our," and "us" refer to WWA Group, Inc., its subsidiaries, and its predecessors, unless context indicates otherwise.

EXPANATORY NOTE

WWA Group's Form 10-K filed on April 15, 2011 (the "Original Filing"), Form 10-K/A filed on November 14, 2011 and Form 10-K/A-2 filed on February 7, 2012 are amended on this Form 10-K/A-3 (this "Third Amendment") to include Exhibit 23.2, Consent of Independent Registered Public Accounting Firm to the use of Pinaki & Associates LLC's audit report dated February 3, 2012 in connection with the registration of The 2006 Benefit Plan of WWA Group, Inc. pursuant to which we may issue stock, or grant options to acquire, up to 2,500,000 shares of WWA Group's common stock to employees or other individuals. including consultants or advisors, who render services to WWA Group or our subsidiaries. As of December 31, 2010 1,250,000 registered securities remained available for issuance or grant under the Plan.

Unless indicated otherwise, the disclosures in this Third Amendment continue to describe conditions as of the date of the Original Filing, and the disclosures contained herein have not been updated to reflect events, results or developments that have occurred after the Original Filing, or to modify or update those disclosures affected by subsequent events. Among other things, forward-looking statements made in the Original Filing have not been revised to reflect events, results or developments that have occurred or facts that have become known to us after the date of the Original Filing, and such forward-looking statements should be read in their historical context. This Third Amendment should be read in conjunction with WWA Group's filings made with the Securities and Exchange Commission ("Commission") subsequent to the Original Filing, including any amendments to those filings.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

	WWA Group, Inc.	Date	
	/s/ Eric Montandon	February 29, 2012	
	By: Eric Montandon		
	Its: Chief Executive Officer and Director		
	/s/ Digamber Naswa	February 29, 2012	
	By: Digamber Naswa		
	Its: Chief Financial Officer, Principal Accounting Officer and Director		
Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.			
		Date	
	/o/ Eric Montandon	Eabruary 20, 2012	
	/s/ Eric Montandon Eric Montandon	February 29, 2012	
	Chief Executive Officer and Director		

/s/ Digamber Naswa February 29, 2012

Digamber Naswa

Chief Financial Officer, Principal Accounting Officer and Director

/s/ Yogesh Saxena February 29, 2012

Yogesh Saxena

Director