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RESEARCH FRONTIERS INC

Form 10-Q/A

October 28, 2004

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

FORM 10-Q/A
(Amendment No. 2)

QUARTERLY REPORT PURSUANT TO
SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2004 Commission file number: 1-9399

RESEARCH FRONTIERS INCORPORATED
(Exact name of registrant as specified in its charter)

Delaware
(State of incorporation)

11-21003466
(I.R.S. Employer
Identification No.)

240 Crossways Park Drive, Woodbury, NY 11797
(Address of principal executive offices, including zip code)

(516) 364-1902
(Registrant's telephone number, including area code)

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 No

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Exchange Act).

Yes No

Indicate the number of shares outstanding of each of the issuer classes of common stock as of the latest practicable date: As of October 28, 2004, there were outstanding 12,802,059 shares of Common Stock, par value \$0.0001 per share.

EXPLANATORY NOTE

Research Frontiers Incorporated (the "Company") is filing this Amendment No. 2 to its Quarterly Report on Form 10-Q for the quarter ended March 31, 2004 for the sole purpose of amending and restating Part I, Item 4 to clarify the disclosure regarding our disclosure controls and procedures and our internal controls. Except for the information set forth in this Amendment No. 1, no other information included in the

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Company's original Quarterly Report on Form 10-Q for the quarter ended March 31, 2004 is hereby updated or amended.

PART I - FINANCIAL INFORMATION

Item 4. Controls and Procedures.

We maintain a system of controls and procedures designed to provide reasonable assurance as to the reliability of the financial statements and other disclosures included in this report, as well as to safeguard assets from unauthorized use or disposition. We evaluated the effectiveness of the design and operation of our disclosure controls and procedures under the supervision and with the participation of management, including our Chief Executive Officer and Chief Financial Officer, as of the end of the quarter ending March 31, 2004. Based upon that evaluation, our Chief Executive Officer and Chief Financial Officer concluded that our disclosure controls and procedures are effective at a reasonable assurance level in timely alerting them to material information required to be included in our periodic Securities and Exchange Commission filings. There were no changes that occurred during the quarterly period ended March 31, 2004 that materially affected, or are reasonably likely to material affect, our internal control over financial reporting.

[Remainder of Page Intentionally Left Blank- Exhibits to Follow]

Exhibit List

Number	Exhibit
31.1	Certification of Chairman and Chief Executive Officer pursuant to Rule 13a-14(a) or 15d-14(a) of the Securities Exchange Act, as amended.
31.2	Certification of President, Treasurer and Chief Accounting Officer pursuant to Rule 13a-14(a) or 15d-14(a) of the Securities Exchange Act, as amended.
32.1	Certification of Chairman and Chief Executive Officer pursuant to 18 U.S.C. 1350.
32.2	Certification of President, Treasurer and Chief Accounting Officer pursuant to 18 U.S.C. 1350.

SIGNATURES

Pursuant to the requirements 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.

RESEARCH FRONTIERS INCORPORATED

/s/ Robert L. Saxe
Robert L. Saxe, Chairman
(Principal Executive Officer)

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/s/ Joseph M. Harary
Joseph M. Harary, President and Treasurer
(Principal Financial and Accounting Officer)

Date: October 28, 2004