

ION NETWORKS INC
Form 10QSB/A
June 02, 2006

U.S. SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-QSB/A

Amendment No. 1

**[X] QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT
OF 1934**

For the quarterly period ended March 31, 2006

OR

**[] TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT
OF 1934**

For the transition period from _____ to _____

Commission File No.: 0-13117

ION NETWORKS, INC.

Edgar Filing: ION NETWORKS INC - Form 10QSB/A

(Exact Name of Small Business Issuer in Its Charter)

Delaware

22-2413505

(State or Other Jurisdiction of
Incorporation or Organization)

(IRS Employer Identification Number)

120 Corporate Boulevard, South Plainfield, NJ 07080

(Address of Principal Executive Offices)

(908) 546-3900

(Issuer'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 proceeding 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 X No .

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes No X

There were 32,785,565 shares of Common Stock outstanding as of May 15, 2006.

Transitional Small Business Disclosure Format:

Yes

No

EXPLANATORY NOTE

This Amendment No. 1 on Form 10-QSB/A to the Quarterly Report on Form 10-QSB of ION Networks, Inc. (the Company or the Registrant) for the three month period ended March 31, 2006 (the Original Filing), which was filed with the Securities and Exchange Commission on May 16, 2006, is being filed to amend the Original Filing as follows:

§

ITEM 3. Controls and Procedures is being revised to meet the requirements of Item 308(c) of Regulation S-B and Rule 13a-15(d) of the Exchange Act.

§

ITEM .6 Exhibits is being revised to reflect the separate filing of these exhibits. The officer certifications required to be filed as exhibits to Form 10-QSB are being filed as exhibits 31.1, 31.2, and 32 to this amendment.

Except for the amendments described above, this Form 10-QSB/A does not modify or update other disclosures in, or exhibits to, the Original Filing as previously amended.

ITEM 3. CONTROLS AND PROCEDURES

Prior to the filing of this report, the Company's management carried out an evaluation, under the supervision and with the participation of its Chief Executive Officer and the Chief Financial Officer, of the effectiveness of the design and operation of the Company's disclosure controls and procedures as of the end of the period covered by this report. Based on this evaluation, the Chief Executive Officer and the Chief Financial Officer concluded that the Company's controls and procedures were effective to ensure that information required to be disclosed by the Company in the reports filed by it under the Securities and Exchange Act of 1934, as amended, is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms, and include controls and procedures designed to ensure that information required to be disclosed by the Company in such reports is accumulated and communicated to the Company's management, including the Chief Executive Officer and Chief Financial Officer of the Company, as appropriate to allow timely decisions regarding required disclosure.

The Company's Chief Executive Officer and Chief Financial Officer have concluded that there has been no change in the Company's internal control over financial reporting that occurred during the Company's most recent fiscal quarter that has materially affected or is reasonably likely to materially affect its internal control over financial reporting.

ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K.

Exhibit

| No. | Description |
|-----|-------------|
|-----|-------------|

| | |
|-------|-------|
| ----- | ----- |
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31.1

Section 302 Certification of the Chief Executive Officer.*

31.2

Section 302 Certification of the Chief Financial Officer.*

32 Section 906 Certification of the Chief Executive Officer and Chief
 Financial Officer.*

* Filed herewith

SIGNATURES

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

Date: May 31, 2006

ION NETWORKS, INC.

/s/ Norman E. Corn

Norman E. Corn, Chief Executive Officer

