

ICOP DIGITAL, INC
Form 10-Q/A
January 23, 2009

United States
Securities and Exchange Commission
Washington, D.C. 20549
Amendment No. 1
to
Form 10-Q

(Mark One)

☒ **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**
For the quarterly period ended September 30, 2008

☐ **TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**
Commission file number: 001-32560

ICOP Digital, Inc.

(Exact name of registrant as specified in its charter)

Colorado
(State or other jurisdiction of
incorporation or organization)

16801 W. 116th Street, Lenexa, Kansas 66219

(Address of principal executive offices)

(913) 338-5550

(Registrant's telephone number, including area code)

84-1493152
(I.R.S. Employer
Identification No.)

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 ☐

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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 definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

Large accelerated filer ☐ Accelerated filer ☐ Non-accelerated filer ☐ Smaller reporting company ☒

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

The issuer had 7,486,385 shares of its common stock issued and outstanding as of October 31, 2008, the latest practicable date before the filing of this report.

EXPLANATORY NOTE

ICOP Digital, Inc. (the Company) is filing this Amendment No. 1 to its Quarterly Report on Form 10-Q for the quarter ended September 30, 2008 (the Quarterly Report) to file revised Exhibits 10.1, 10.2 and 10.3. These exhibits have been revised in order to disclose information for which confidential treatment had been initially requested. This Amendment No. 1 also amends Item 6 of Part II, and the Exhibit Index to the Quarterly Report to reflect that the Company is no longer seeking confidential treatment with respect to Exhibits 10.1, 10.2 and 10.3. This Amendment No. 1 continues to speak as of the date of the original filing of the Quarterly Report, and the Company has not updated the disclosures contained therein to reflect any events that have subsequently occurred.

PART II - OTHER INFORMATION

Item 6. Exhibits.

(a)

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|--------------|--|
| Exhibit 10.1 | Purchasing Agreement entered into November 10, 2008. |
| Exhibit 10.2 | Amendment #1 to Purchasing Agreement entered into November 10, 2008. |
| Exhibit 10.3 | Inventory Rider to Purchasing Agreement entered into November 10, 2008. |
| Exhibit 31.1 | Certification filed pursuant to Section 302 of the Sarbanes-Oxley Act of 2002. |
| Exhibit 31.2 | Certification filed pursuant to Section 302 of the Sarbanes-Oxley Act of 2002. |

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

ICOP DIGITAL, INC.

Date: January 23, 2009

By: /s/ David C. Owen
David C. Owen, President
Chief Executive Officer
Principal Executive Officer

Date: January 23, 2009

By: /s/ Derick D. Shupe
Derick D. Shupe
Chief Financial Officer
Principal Financial and Accounting Officer

EXHIBIT INDEX

Exhibit 10.1	Purchasing Agreement entered into November 10, 2008.
Exhibit 10.2	Amendment #1 to Purchasing Agreement entered into November 10, 2008.
Exhibit 10.3	Inventory Rider to Purchasing Agreement entered into November 10, 2008.
Exhibit 31.1	Certification filed pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
Exhibit 31.2	Certification filed pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.