CORDIA CORP
Form 10-Q/A
June 12, 2008

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 10-Q/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, 2007

[ ] Transition report under Section 13 or 15(d) of the Exchange Act

For the transition period from _____ to _____.

Commission File Number: _____

CORDIA CORPORATION

(Exact Name of Registrant as Specified in Its Charter)

Nevada   11-2917728
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(State or Other Jurisdiction of   (I.R.S. Employer Identification No.)

Incorporation or Organization)

13275 W. Colonial Drive, Winter Garden, Florida 34787

(Address of Principal Executive Offices)

866-777-7777

(Registrant's Telephone Number, Including Area Code)

Check whether the registrant (1) 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 [X]   No [   ]

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Check whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of   accelerated filer and large accelerated filer: in Rule 12b-2 of the Exchange Act.

Large accelerated filer   [   ]   Accelerated filer   [   ]   Non-accelerated filer   [X]

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

Yes [   ]   No [X]

APPLICABLE ONLY TO ISSUERS INVOLVED IN BANKRUPTCY

PROCEEDINGS DURING THE PRECEDING FIVE YEARS

Check whether the registrant filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court.

Yes [   ] No [   ]

APPLICABLE ONLY TO CORPORATE ISSUERS

As of May 7, 2007, there were 5,808,774 shares of the issuer's common stock outstanding.

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EXPLANATORY NOTE

This Amendment No. 1 (the Amendment) amends Cordia Corporation s (Cordia s) Quarterly Report on Form 10-Q fo the quarterly period ended March 31, 2007, filed on May 15, 2007 (the Original Filing). This Amendment revises the Original Filing to include an updated Exhibit 10.14, in accordance with Cordia s revised request for confidential treatment which was submitted to the Securities and Exchange Commission on June 12, 2008 in response to the Commission s correspondence dated May 28, 2008. The remainder of the Original Filing is unchanged, is not reproduced in this Amendment, and has not been modified or updated to reflect any subsequent events.

PART II
OTHER INFORMATION

ITEM 6. EXHIBITS

(a) Exhibits. The following exhibits are filed herewith.

10.14	Amendment No. 4 to Wholesale Advantage Services Agreement (certain portions were omitted based upon a request for confidential treatment; Non public information has been filed with the Commission)
31.1	Certification of Cordia Corporation's Principal Executive Officer, Joel Dupré, pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.2	Certification of Cordia Corporation's Principal Financial Officer, Gandolfo Verra, pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.1	Certificate of Cordia Corporation's Principal Executive Officer, Joel Dupré, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
32.2	Certification of Cordia Corporation's Principal Financial Officer, Gandolfo Verra, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

SIGNATURES

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

CORDIA CORPORATION

Date: June 12, 2008

By: /s/ Joel Dupré

Joel Dupré
Chief Executive Officer

Date: June 12, 2008

By: /s/ Gandolfo Verra

Gandolfo Verra
Chief Financial Officer