

Cogent, Inc.
Form 10-Q/A
June 08, 2006

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

FORM 10-Q/A

x **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**
FOR THE QUARTERLY PERIOD ENDED MARCH 31, 2006

.. **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES AND EXCHANGE ACT OF 1934**
Commission file number 000-50947

COGENT, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation or
organization)

95-4305768
(I.R.S. Employer Identification No.)

209 Fair Oaks Avenue
South Pasadena, California
(Address of principal executive offices)

91030
(Zip Code)
Registrant's telephone number, including area code: (626) 799-8090

Securities registered pursuant to Section 12(b) of the Act:

None

Securities registered pursuant to Section 12(g) of the Act:

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Common Stock

(Title of Class)

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 a larger 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 ☐

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

As of May 1, 2006, there were 94,214,485 shares of the registrant's common stock outstanding.

EXPLANATORY NOTE

The undersigned registrant hereby amends its Quarterly Report on Form 10-Q for the period ended March 31, 2006 solely for the purpose of providing corrected certifications pursuant to Exchange Act Rule 13a-14(a). Such certifications have been corrected by inserting the statutory reference to internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) that was inadvertently omitted from the introductory sentence of paragraph 4 of the certifications previously filed as Exhibits 31.1 and 31.2 to the registrant's Quarterly Report on Form 10-Q for the period ended March 31, 2006.

This Form 10-Q/A does not reflect events occurring after the filing of the original Quarterly Report on Form 10-Q for the period ended March 31, 2006 and, other than as described above, does not modify or update the disclosures in the original Quarterly Report on Form 10-Q in any way.

SIGNATURE

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.

June 8, 2006

Cogent, Inc.

/s/ PAUL KIM
Paul Kim

Chief Financial Officer