

NEOMEDIA TECHNOLOGIES INC
Form 10-Q/A
May 21, 2012

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Form 10-Q/A

(Amendment #1)

**x ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934:
For the quarterly period ended March 31, 2012**

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

Commission File Number 0-21743

NeoMedia Technologies, Inc.

(Exact name of registrant as specified in its charter)

Delaware 36-3680347
(State or other jurisdiction of (I.R.S. Employer
incorporation or organization) Identification No.)

100 West Arapahoe Avenue, Suite 9, Boulder, CO 80302

(Address, including zip code, of principal executive offices)

678-638-0460

(Registrants' telephone number, including area code)

Securities Registered Under Section 12(b) of the Exchange Act: None
Name of exchange on which registered: None – Quoted on the OTCBB and OTCQB
Securities registered pursuant to Section 12(g) of the Act: Common Stock, \$0.001 par value per share

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.
Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Exchange Act. Yes 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 and (2) has been subject to such filing requirements for the past 90 days.

Yes No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or such shorter period that the registrant was required to submit and post such files). Yes
No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

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 the 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

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

The aggregate market value of the common stock held by non-affiliates of the registrant as of June 30, 2011, the last business day of the registrant's most recently completed second fiscal quarter, was approximately \$772,000, based on the closing sale price for the registrant's common stock on that date. For purposes of determining this number, all officers and directors of the registrant are considered to be affiliates of the registrant. This number is provided only for the purpose of this report on Form 10-K and does not represent an admission by either the registrant or any such person as to the status of such person.

The number of outstanding shares of the registrant's Common Stock on May 7, 2012 was 1,100,236,551

Documents Incorporated By Reference - None

Explanatory Note

The sole purpose of this Amendment No. 1 on Form 10-Q/A to our Annual Report on Form 10-Q for the period ended March 31, 2012 originally filed with the Securities and Exchange Commission (the "SEC") on May 15, 2012 (the "Form 10-Q"), is to furnish Exhibit 101 to the Form 10-Q, which contains the XBRL (eXtensible Business Reporting Language) Interactive Data File for the financial statements and notes included in Part I of the Form 10-Q, in accordance with Rule 201 of Regulation S-T.

No other changes have been made to the Form 10-Q. This Amendment No. 1 speaks as of the original filing date of the Form 10-Q, and does not reflect events that may have occurred subsequent to the original filing date and does not modify or update in any way, disclosures made in the original Form 10-Q. Accordingly, this amendment should be read in conjunction with the original Form 10-K filing, as well as our other filings made with the SEC pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended, subsequent to the original filing of the Form 10-K.

Pursuant to Rule 406T of Regulation S-T, the interactive data files on Exhibit 101 hereto are deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, are deemed not filed for purposes of Section 18 of the Securities Act of 1934, as amended, and otherwise are not subject to liability under those sections.

ITEM 6. Exhibits and Financial Statement Schedules**(a) Exhibits**

| Exhibit No. | Description | Filed Herewith | Form | Exhibit | Filing Date |
|-------------|--|----------------|------|---------|-------------|
| 3.1 | By-laws of NeoMedia Technologies, Inc. | | 8-K | 3.2 | 12/21/2010 |
| 3.2 | Restated Certificate of Incorporation of DevSys, Inc. | | SB-2 | 3.3 | 11/25/1996 |
| 3.3 | Certificate of Merger of Dev-Tech Associates, Inc. into DevSys, Inc. | | SB-2 | 3.6 | 11/25/1996 |
| 3.4 | Certificate of Amendment to Certificate of Incorporation of DevSys, Inc. changing our name to NeoMedia Technologies, Inc. | | SB-2 | 3.13 | 11/25/1996 |
| 3.5 | Form of Certificate of Amendment to Certificate of Incorporation of NeoMedia Technologies, Inc. authorizing a reverse stock split | | SB-2 | 3.14 | 11/25/1996 |
| 3.6 | Form of Certificate of Amendment to Restated Certificate of Incorporation of NeoMedia Technologies, Inc. increasing authorized capital and creating preferred stock | | SB-2 | 3.15 | 11/25/1996 |
| 3.7 | Certificate of Amendment to the Certificate of Designation of the Series "C" Convertible Preferred Stock date January 5, 2010. | | 8-K | 3.1 | 1/11/2010 |
| 3.8 | Certificate of Designation of the Series "D" Convertible Preferred Stock date January 5, 2010. | | 8-K | 3.2 | 1/11/2010 |
| 3.9 | Certificate of Amendment to the Certificate of Designation of the Series "D" Convertible Preferred Stock dated January 7, 2010 | | 8-K | 3.3 | 1/11/2010 |
| 3.10 | Certificate of amendment to the certificate of designation of the series D convertible preferred stock issued by the Company to YA Global dated March 5, 2010. | | 8-K | 3.1 | 3/11/2010 |
| 10.1 | Agreement, dated January 11, 2012, by and between the Company and YA Global Investments, L.P. | | 8-K | 10.1 | 1/11/2012 |
| 10.2 | Secured Convertible Debenture, No. NEOM-12-1, dated January 11, 2012, issued by the Company to YA Global Investments, L.P. | | 8-K | 10.2 | 1/11/2012 |
| 10.3 | Warrant, No. NEOM-0112, dated January 11, 2012, issued by the Company to YA Global Investments, L.P. | | 8-K | 10.3 | 1/11/2012 |
| 10.4 | Fifteenth Ratification Agreement, dated January 11, 2012, by and among the Company, each of the Company's subsidiaries made a party thereto, and YA Global Investments, L.P. | | 8-K | 10.6 | 1/11/2012 |
| 10.5 | Irrevocable Transfer Agent Instructions, dated January 11, 2012, by and among the Company, the Buyer, David Gonzalez, Esq. and WorldWide Stock Transfer, LLC | | 8-K | 10.7 | 1/11/2012 |
| 10.6 | Agreement, dated February 6, 2012, by and between the Company and YA Global Investments, L.P. | | 8-K | 10.1 | 2/6/2012 |
| 10.7 | Secured Convertible Debenture, No. NEOM-12-2, dated February 6, 2012, issued by the Company to YA Global Investments, L.P. | | 8-K | 10.2 | 2/6/2012 |
| 10.8 | | | 8-K | 10.3 | 2/6/2012 |

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| | Warrant, No. NEOM-0212, dated February 6, 2012, issued by the Company to YA Global Investments, L.P. | | | |
| 10.9 | Sixteenth Ratification Agreement, dated February 9, 2012, by and among the Company, each of the Company's subsidiaries made a party thereto, and YA Global Investments, L.P. | 8-K | 10.6 | 2/6/2012 |
| 10.10 | Irrevocable Transfer Agent Instructions, dated February 6, 2012, by and among the Company, the Buyer, David Gonzalez, Esq. and WorldWide Stock Transfer, LLC | 8-K | 10.7 | 2/6/2012 |
| 10.11 | Agreement, dated March 26, 2012, by and between the Company and YA Global Investments, L.P. | 8-K | 10.1 | 3/26/2012 |
| 10.12 | Secured Convertible Debenture, No. NEOM-12-3, dated March 26, 2012, issued by the Company to YA Global Investments, L.P. | 8-K | 10.2 | 3/26/2012 |
| 10.13 | Warrant, No. NEOM-0312, dated March 26, 2012, issued by the Company to YA Global Investments, L.P. | 8-K | 10.3 | 3/26/2012 |

| | | |
|---------|---|--------------------|
| 10.14 | Seventeenth Ratification Agreement, dated March 26, 2012, by and among the Company, each of the Company's subsidiaries made a party thereto, and YA Global Investments, L.P. | 8-K 10.6 3/26/2012 |
| 10.15 | Irrevocable Transfer Agent Instructions, dated March 26, 2012, by and among the Company, the Buyer, David Gonzalez, Esq. and WorldWide Stock Transfer, LLC | 8-K 10.7 3/26/2012 |
| 31.1 | Certification by Principal Executive Officer pursuant to Rule 13a-14(a)/ 15d-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 | X |
| 31.2 | Certification by Principal Financial and Accounting Officer pursuant to Rule 13a-14(a)/ 15d-14(a), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002 | X |
| 32.1 | Certification by Principal Executive Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 | X |
| 32.2 | Certification by Principal Financial and Principal Accounting Officer pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 | X |
| | <u>**Interactive data</u> | |
| 101 | **In accordance with the temporary hardship exemption provided by rule 201 of Regulation S-T, the date by which the interactive data files required to be submitted has been extended by six business days. | X |
| 101.INS | XBRL Instance Document, furnished herewith | 5/21/2012 |
| 101.SCH | XBRL Schema Document, furnished herewith | 5/21/2012 |
| 101.CAL | XBRL Taxonomy Extension Calculation Linkbase Document, furnished herewith | 5/21/2012 |
| 101.LAB | XBRL Taxonomy Extension Label Linkbase Document, furnished herewith | 5/21/2012 |
| 101.PRE | SXBRL Taxonomy Extension Presentation Linkbase Document, furnished herewith | 5/21/2012 |
| 101.DEF | XBRL Taxonomy Extension Definition Linkbase Document, furnished herewith | 5/21/2012 |

SIGNATURES

In accordance with 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.

NEOMEDIA TECHNOLOGIES, INC.

Date: May 21, 2012

By: /s/ Laura A. Marriott
Laura A. Marriott
Chief Executive Officer, Principal Executive Officer

/s/ Colonel Barry S. Baer
Colonel (Ret.) Barry S. Baer
Chief Financial Officer, Principal Financial Officer and Principal Accounting Officer