

REEDS INC  
Form 10KSB/A  
October 06, 2008

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

---

**FORM 10-KSB/A  
(Amendment No. 1)**

**(Mark One)**

- Annual report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**For the fiscal year ended December 31, 2007.**

**OR**

- Transition report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**For the transition period from \_\_\_\_\_ to \_\_\_\_\_**

**Commission File Number 000-32501**

---

**REED'S, INC.**

(Exact name of registrant as specified in its charter)

**Delaware**  
State or other jurisdiction of  
incorporation or organization

**35-2177773**  
I.R.S. Employer Identification Number

**13000 South Spring Street**  
**Los Angeles, California**  
Address of principal executive offices

**90061**  
Zip Code

**(310) 217-9400**

Registrant's telephone number, including area code

Securities registered pursuant to Section 12(b) of the Act: **Common Stock, par value \$0.0001**

Securities registered pursuant to Section 12(g) of the Act: **None**

---

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 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

---

Check if there is no disclosure of delinquent filers in response to Item 405 of Regulation S-B is not contained in this form, and no disclosure will 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-KSB or any amendment to this Form 10-KSB. o

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

The issuer's revenues for the fiscal year ended December 31, 2007 were \$13,058,813.

The aggregate market value of the voting common stock held by non-affiliates of the issuer as of October 1, 2008 was approximately \$9,280,943 (computed based on the closing sale price of the common stock at \$2.15 per share as of such date). Shares of common stock held by each officer and director and each person owning more than 10% of the outstanding common stock have been excluded in that such persons may be deemed to be affiliates. This determination of the affiliate status is not necessarily a conclusive determination for other purposes.

The number of shares of Common Stock of the registrant outstanding as of October 1, 2008 was 8,928,591 shares.

Transitional Small Business Disclosure Format (Check One): Yes o No x

#### **EXPLANATORY NOTE**

We are filing this Amendment No. 1 on Form 10-KSB/A ("Form 10-KSB/A") to our Annual Report on Form 10KSB for the year ended December 31, 2007 in order to revise principal executive officer and principal financial officer certifications originally filed as Exhibits 31.1 and 31.2 to include the introductory language of paragraph 4 and the language of paragraph 4(b) of Item 601(b)(31) of Regulation S-K.

This Form 10-KSB/A is limited in scope to the items identified above and should be read in conjunction with the Form 10-KSB and our other filings with the SEC.

This Form 10-KSB/A does not reflect events occurring after the filing of the Form 10-KSB or modify or update those disclosures affected by subsequent events. Consequently, all other information is unchanged and reflects the disclosures made at the time of the filing of the Form 10-KSB. With this Form 10-KSB/A, the current principal executive officer and principal financial officer of the Company has reissued these certifications required by Section 302 of the Sarbanes-Oxley Act of 2002, included in Part III, Item 13. Exhibits, furnished herewith.

---

**Item 13 Exhibits**

31.1 Revised Certification of Principal Executive Officer and Principal Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act \*

\* Filed herewith

**SIGNATURES**

In accordance with 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.

Date: October 6, 2008

**REED'S, INC.**  
a Delaware corporation

By: /s/ Christopher J. Reed

---

Christopher J. Reed  
Chief Executive Officer

In accordance with the Exchange Act, this Report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

<b>Signature</b>	<b>Title</b>	<b>Date</b>
/s/ Christopher J. Reed Christopher J. Reed	Chief Executive Officer, Chief Financial Officer; President and Chairman of the Board of Directors (Principal Executive Officer; Principal Financial Officer)	October 6, 2008
/s/ Judy Holloway Reed Judy Holloway Reed	Director	October , 2008
/s/ Mark Harris Mark Harris	Director	October 6, 2008
/s/ Daniel S.J. Muffoletto Daniel S.J. Muffoletto	Director	October 6, 2008
/s/ Michael Fischman Michael Fischman	Director	October 6, 2008