

ACORN FACTOR, INC.  
Form 10-Q/A  
September 06, 2007

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

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

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

For the quarterly period ended **June 30, 2007**

Commission file number: **0-19771**

**ACORN FACTOR, INC.**  
(Exact name of registrant as specified in its charter)

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

**22-2786081**  
(I.R.S. Employer  
Identification No.)

**4 West Rockland Road,  
Montchanin, Delaware**  
(Address of principal executive offices)

**19710**  
(Zip Code)

**(302) 656-1708**  
(Registrant's telephone number, including area code)

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 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

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

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

Class	Outstanding at August 14, 2007
Common Stock, \$0.01 par value per share	10,117,943 shares



**EXPLANATORY NOTE**

We are filing this Amendment No. 1 to Form 10-Q/A to the Registrant's Quarterly Report on Form 10-Q for the quarter ended June 30, 2007 filed with the Securities and Exchange Commission on August 20, 2007 (the "Original Filing") to make the following corrections to the Original Filing: (i) the address of the Registrant's principal executive offices and telephone number on the cover page; and (ii) a typographical error contained in Exhibit 31.2. Accordingly we are re-filing Exhibits 31.1 and 31.2 pursuant to Section 302 of the Sarbanes-Oxley Act of 2002, as amended and Exhibits 32.1 and 32.2 pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, so that such certifications are dated as of this Amendment No. 1. We have not made any other changes to the Original Filing.

Except as identified in the immediately preceding paragraph, no other items included in the Original Filing have been amended. This Amendment No.1 on Form 10-Q/A does not modify or attempt to update the financial statements, footnotes or any other disclosures as contained in the Original Filing.

**Item 6. Exhibits.**

- 31.1 Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
- 31.2 Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
- 32.1 Certification of Chief Executive Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
- 32.2 Certification of Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by its Principal Financial Officer thereunto duly authorized.

**ACORN FACTOR, INC.**

Dated: September 6, 2007

By: /s/ Michael Barth

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Michael Barth  
Chief Financial Officer