

Edgar Filing: AMANDA CO INC - Form 10QSB

AMANDA CO INC  
Form 10QSB  
February 19, 2003

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549  
FORM 10-QSB

(Mark One)

QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934  
For the quarterly period ended December 31, 2002  
-----

TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT  
For the transition period from \_\_\_\_\_ to \_\_\_\_\_ .

Commission file number 1-14072

THE AMANDA COMPANY, INC.  
(Exact name of small business issuer as specified in its charter)

UTAH 87-0430260  
(State or other jurisdiction of (I.R.S. Employer Identification No)  
incorporation or organization)

13765 ALTON PARKWAY, SUITE F, IRVINE, CA 92618  
(Address of Principal Executive Offices) (Zip Code)  
(949) 859-6279  
(Issuer's telephone number)

N/A

(Former name, former address and former fiscal year, if changed since last report)

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 X No .  
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APPLICABLE ONLY TO CORPORATE ISSUERS

As of December 31, 2002 the issuer had 121,993,231 shares of its common stock, par value \$0.01 per share, issued and outstanding.

Transitional Small Business Disclosure Format (check one):

Yes \_\_\_\_\_ No X \_\_\_\_\_ .

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FORM 10-QSB

THE AMANDA COMPANY, INC.

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## PART I

### FINANCIAL INFORMATION

#### ITEM 1. INTERIM CONDENSED FINANCIAL STATEMENTS

The Amanda Company, Inc. (the "Company"), has included the unaudited condensed balance sheet of the Company as of December 31, 2002 and audited balance sheet as of September 30, 2002 (the Company's most recent fiscal year), unaudited condensed statements of operations for the three months ended December 31, 2002 and 2001, and unaudited condensed statements of cash flows for the three months ended December 31, 2002 and 2001, together with unaudited condensed notes thereto. In the opinion of management of the Company, the financial statements reflect all adjustments, all of which are normal recurring adjustments, considered necessary to fairly present the financial condition, results of operations and cash flows of the Company for the interim periods presented. The financial statements included in this report on Form 10-QSB should be read in conjunction with the audited financial statements of the Company and the notes thereto included in the annual report of the Company on Form 10-KSB for the year ended September 30, 2002. The results of operations for the three months ended December 31, 2002 may not be indicative of the results that may be expected for the year ending September 30, 2003.

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#### THE AMANDA COMPANY, INC. BALANCE SHEETS ASSETS

	December 31, 2002	September 30, 2002
	----- (unaudited)	----- (audited)
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 8,493	\$ 57,411
Accounts receivable, net	59,754	84,399
Other receivable	11,295	10,799
Inventory	15,631	56,466
Prepaid and other current assets	68,882	75,544
Total current assets	----- 164,055	----- 284,629
<b>PROPERTY AND EQUIPMENT, NET</b>	69,157	82,288
<b>NON-CURRENT ASSETS</b>		
Deferred debt issuance costs	286,982	286,982
Other assets	29,974	29,974
Total assets	----- \$ 550,168 =====	----- \$ 683,853 =====

The accompanying notes are an integral part of these statements.

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THE AMANDA COMPANY, INC.  
BALANCE SHEETS - CONTINUED  
LIABILITIES AND STOCKHOLDERS' DEFICIT

	December 31, 2002	September 30, 2002
	----- (unaudited)	----- (audited)
CURRENT LIABILITIES		
Accounts payable	\$ 494,419	\$ 576,10
Liabilities from discontinued operations	444,841	444,84
Accrued liabilities	451,181	400,84
Leasing financing payable	27,755	36,44
Notes payable	476,023	429,50
Deferred revenue	24,552	17,00
Convertible debentures	1,006,425	1,006,42
Accrued dividends payable	655,420	629,12
	-----	-----
Total current liabilities	3,580,616	3,540,28
LONG-TERM LIABILITIES		
Convertible debentures	570,000	570,00
Deferred gain on sale leaseback	25,677	32,68
Lease financing payable	55,537	55,53
	-----	-----
Total long-term liabilities	651,214	658,21
	-----	-----
Total liabilities	4,231,830	4,198,50
STOCKHOLDERS' DEFICIT		
Convertible Preferred stock, \$0.01 par value authorized 5,000,000 shares		
Series A: issued and outstanding 21 shares at December 31, 2002 and September 30, 2002	1	
Series B: issued and outstanding 631 shares at December 31, 2002 and September 30, 2002	6	
Common stock, \$.01 par value, 500,000,000 shares authorized; issued and outstanding 121,993,231 shares at December 31, 2002 and 108,159,899 shares at September 30, 20002	1,219,933	1,081,59
Additional paid-in capital	2,346,108	2,441,67
Accumulated deficit	(7,247,710)	(7,037,92)
	-----	-----
Total stockholders' deficit	(3,681,662)	(3,514,64)
	-----	-----
Total liabilities and stockholders' deficit	\$ 550,168	\$ 683,85
	=====	=====

The accompanying notes are an integral part of these statements.

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THE AMANDA COMPANY, INC.

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STATEMENTS OF OPERATIONS  
(Unaudited)

	Three Months ended December 31,	
	2002	2001
Net sales	\$ 412,024	\$ 900,37
Cost of sales	176,491	488,69
	-----	-----
Gross profit	235,533	411,68
Selling, general and administrative expenses	360,106	556,94
	-----	-----
Operating loss	(124,573)	(145,25)
Other income (expense)		
Interest expense	(48,916)	(37,86)
Miscellaneous income, net	(10,000)	45,23
	-----	-----
Loss before extraordinary item	(183,489)	(137,88)
Merger costs	-	(876,00)
	-----	-----
Net loss before income taxes	(183,489)	(1,013,88)
	-----	-----
Income taxes	-	
	-----	-----
Net loss	\$ (183,489)	\$ (1,013,88)
	=====	=====
Preferred stock dividend	(26,294)	(22,71)
	-----	-----
Net loss attributed to common stockholders	\$ (209,783)	\$ (1,036,59)
	=====	=====
Basic loss per share	\$ (0.002)	\$ (0.01)
Diluted loss per share	\$ (0.002)	\$ (0.01)
Weighted-average shares outstanding - basic	112,004,619	69,220,81
Weighted-average shares outstanding - diluted	112,004,619	69,220,81

The accompanying notes are an integral part of these statements.

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## STATEMENTS OF CASH FLOW FOR THE THREE MONTHS ENDED DECEMBER 31, 2002 AND 2001

	2002	2001
	-----	-----
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net loss	\$ (209,783)	\$ (1,013,88
Adjustments to reconcile net cash provided (used) in operating activities		
Depreciation and amortization	13,125	8,41
Common stock issued for services	10,000	
Common stock issued for compensation	32,767	1,081,72
Effect on cash of changes in operating assets and liabilities:		
Decrease (increase) in accounts receivable, net	24,641	(69,53
Decrease (increase) in other receivables	(500)	(10,00
Decrease (increase) in inventory	40,838	4,22
Decrease (increase) in prepaid and other current assets	6,667	(72,16
Decrease (increase) in security deposits	-	(7,03
Increase (decrease) in accounts payable	(81,690)	(300,44
Increase (decrease) in accrued expenses	76,629	(9,42
Increase (decrease) in advances payable	-	(40,00
Increase (decrease) in unearned gain on sale leaseback	(7,003)	
Increase (decrease) in deferred revenue	7,551	11,71
Net cash provided (used) in operating activities	(86,758)	(416,41
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Payments of notes payable	-	(110,00
Payments of equipment financing	(8,685)	(10,73
Proceeds from equipment financing	-	
Proceeds from notes payable	46,523	
Proceeds from convertible debenture	-	100,00
Proceeds from convertible promissory notes	-	470,00
Net cash provided (used) in financing activities	37,838	449,26
Net increase (decrease) in cash and cash equivalents	(48,920)	32,85
Cash and cash equivalents at beginning of period	57,413	36,39
Cash and cash equivalents at end of period	\$ 8,493	\$ 69,24
	=====	=====

The accompanying notes are an integral part of these statements.

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The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. The Company had a loss of \$209,783 for the quarter ended December 31, 2002, a deficit of \$3,681,662 in stockholders' equity and negative working capital of \$3,416,561 for the period ended December 31, 2002. The Company intends to continue to raise additional funds in the capital markets for working capital purposes. The Company must raise additional capital in order to continue as a going concern.

### NOTE B - OPTIONS TO PURCHASE COMMON STOCK

No options were exercised in the first quarter.

### NOTE C - WARRANTS TO PURCHASE COMMON STOCK

No warrants were exercised in the first quarter.

### NOTE D - OPTIONS/WARRANTS TO PURCHASE COMMON STOCK

On October 10, 2002, the Company issued a total of 5,000,000 warrants. Each warrant allows the holder to purchase one share of common stock at an exercise price equal to \$.006 per share. These warrants expire October 10, 2007.

On November 6, 2002, the Company issued a total of 500,000 warrants. Each warrant allows the holder to purchase one share of common stock at an exercise price equal to \$.005 per share. These warrants expire in blocks of 125,000 each on November 6, 2007, February 6, 2008, May 6, 2008, and August 6, 2008, respectively.

On November 15, 2002, the Company issued a total of 2,500,000 warrants. Each warrant allows the holder to purchase one share of common stock at an exercise price equal to \$.006 per share. These warrants expire November 15, 2007.

### NOTE E - ACCRUED PREFERRED STOCK DIVIDENDS

The Company accrued \$26,294 for dividends payable to preferred shareholders during the quarter.

### Note F - Preferred Stock

The Company has issued two series of Preferred Stock. Series A was issued in February 1999 consisting of 1,800 shares, par value \$0.01 per share, for \$1,000 per share. Series B was issued in April 1999 at the same price and par value but only 1,000 shares were issued. Both series of Preferred Stock carry a 16 percent dividend rate, which is paid quarterly. If and when the Company's stock is listed again on NASDAQ the dividend rate will drop to 8 percent.

Both issuances of Preferred Stock are convertible into shares of the Company's Common Stock. Each share of Series A Preferred Stock is convertible into an amount of shares of Amanda Common Stock equal to \$1,000

divided by the average of the two lowest closing bid prices for Pen Common Stock during the period of 22 consecutive trading days ending with the last

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trading day before the date of conversion, after discounting that market price by 15 percent (the "Conversion Price"). The maximum Conversion Price for the Series A Preferred Stock is \$1.17 per share. The shares of Series B Preferred Stock are convertible into Common Stock at the same Conversion Price as the Series A Preferred Stock except for a maximum Conversion Price of \$0.79 per share. Warrants to acquire 320,000 shares of Common Stock at prices ranging from \$0.86 to \$1.28 per share were also issued to the purchasers of the Series A and Series B Preferred Stock. The Warrants expire three years from date the Preferred Stock and warrants were initially issued.

No warrants were converted in the first quarter.

### Note G - Earnings (loss) per share

Basic earnings (loss) per common share is computed by dividing net earnings (loss) available to common shareholders by the weighted average number of common shares outstanding during each period. Diluted earnings (loss) per common share are similarly calculated, except that the weighted average number of common shares outstanding includes common shares that may be issued subject to existing rights with dilutive potential except for periods when such calculations would be anti-dilutive.

For the three ended December 31, 2002, net earnings (loss) attributable to common shareholders includes accrued dividends at the stated dividend rate from date of issuance.

### NOTE H - INTERIM PERIOD COST OF GOODS SOLD

Inventory costing is based on specific identification. An inventory count is taken at the end of each quarter.

### NOTE J - INCOME TAXES

The future benefits of loss carried forward are fully reserved. There were no income taxes during the quarter.

## ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OR PLAN OF OPERATION

FORWARD-LOOKING STATEMENTS. This report contains certain forward-looking statements within the meaning of section 27A of the Securities Act of 1933 as amended, and section 21E of the Securities Exchange Act of 1934, as amended, that involve risks and uncertainties. In addition, the Company may from time to time make oral forward-looking statements. Actual results are uncertain and may be impacted by the following factors. In particular, certain risks and uncertainties that may impact the accuracy of the forward-looking statements with respect to revenues, expenses and operating results include without limitation, cycles of customer orders, general economic and competitive conditions and changing consumer trends, technological advances and the number and timing of new product introductions, shipments of products and components from foreign suppliers, and changes in the mix of products ordered by customers. As a result, the

actual results may differ materially from those projected in the forward-looking statements.



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Because of these and other factors that may affect the Company's operating results, past financial performance should not be considered an indicator of future performance, and investors should not use historical trends to anticipate results or trends in future periods.

The following discussion and analysis provides certain information which the Company's management believes is relevant to an assessment and understanding of the Company's results of operations and financial condition for the three months ended December 31, 2002 and 2001. This discussion should be read in conjunction with the audited financial statements of the Company and notes thereto included in the Annual Report of the Company on Form 10-KSB for the year ended September 30, 2002.

### General

**Net sales.** Net sales of \$412,024 for the three months ended December 31, 2002 reflect a decline of approximately \$488,000 or 54% compared to the same period in the prior year. Sales to the Company's distributors declined approximately \$171,000 or 89% in the current quarter, as compared to the prior year quarter; while sales to the Company's dealer network also declined approximately \$317,000 or 45% for the same comparison periods. The substantial drop in revenues reflect both the general nationwide economic slump as well as the declining demand for the Company's low-end product lines which are primarily focused on PBX and key system applications. The Company continues to seek and develop applications for its Amanda Portal product line which is expected to ultimately supplant the Company's existing core product lines.

**Cost of sales.** Cost of sales for the period totaled \$176,491, declining approximately \$312,000 or 64% from the comparable prior year quarter, which follows the substantial quarter to quarter drop in net sales as discussed above. On the other hand, cost of sales as a percentage of net sales were only 43% during the current quarter, a substantial improvement over the 54% for the prior year quarter, reflecting both the shift in product mix to higher margin products as sales of the low-end products decline, as well as the greater percentage of sales attributable to the Company's dealer base which are more profitable than sales to the Company's distributors.

**Selling, general and administrative expenses.** Selling, general and administrative expenses of \$360,106 for the quarter ended December 31, 2002 decreased by approximately \$197,000 or 35% from the comparable prior year quarter. Approximately \$140,000 of this decrease resulted from personnel reductions undertaken in response to the declining sales level; while the balance of the decrease primarily reflects the substantial reductions in consulting expenses and other professional services as compared to the prior year quarter.

**Other income and expenses.** The current quarter results netted a miscellaneous expense of \$(58,916) as compared to net miscellaneous income of \$7,376 for the prior year quarter. The prior year quarter was favorably impacted by a non-recurring forgiveness of a \$50,000 contingent note payable to one of the Company's vendors. Interest expense increased by

approximately \$11,000 during the current quarter, as compared to the prior year quarter, reflecting the additional debt undertaken by the Company during fiscal 2002.

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Extraordinary costs. The Company recorded one-time costs of \$876,000 during the prior year quarter. These costs were associated with the merger between Pen Interconnect, Inc. and the Automatic Answer.

Net earnings (loss) and earnings (loss) per share. The net loss for the first fiscal quarter ended December 31, 2002 totaled (\$183,489) or (\$0.002) per share, as compared to the net loss of (\$1,013,881) or (\$0.015) per share for the prior year quarter.

### Liquidity and Capital Resources

The Company had negative working capital at December 31, 2002 of \$3,416,561 compared to negative working capital of \$3,255,667 at September 30, 2002 for a decrease in working capital of nearly \$161,000 during the current quarter. This decrease reflects primarily the \$183,000 net loss sustained during the current quarter.

With the declining market demand for the Company's existing product lines, and until the Company's PSTN and IP network based products gain wider market acceptance, the Company will continue to focus on further cost of sales improvements and operating expense reductions as a means of limiting the anticipated negative cash flow over the next several quarters. At the same time, the Company will continue its search for a strong merger partner.

### Inflation and Seasonality

The Company does not believe that it is significantly impacted by inflation or seasonally.

### Going Concern

The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern. As discussed above, the Company has a working capital deficit of \$3,416,561 as at December 31, 2002 and has suffered recurring losses from operations which raise substantial doubt about its ability to continue as a going concern. The consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty.

## Item 3 Controls and Procedures

### Evaluation of Disclosure Controls and Procedures

Within the 90 days prior to December 31, 2002, the Company carried out an evaluation of the effectiveness of the design and operation of its disclosure controls and procedures pursuant to Exchange Act Rule 13a-14. This evaluation was done under the supervision and with the participation of the Company's President and Chief Financial Officer. Based upon that evaluation, they concluded that the Company's disclosure controls and

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procedures are effective in gathering, analyzing and disclosing information needed to satisfy the Company's disclosure obligations under the Exchange Act.

### Changes in Internal Controls

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There were no significant changes in the Company's internal controls or in its factors that could significantly affect those controls since the most recent evaluation of such controls.

### PART II

#### OTHER INFORMATION

Item 1. Legal Proceedings.

None

Item 2. Changes in the Securities and Use of Proceeds.

None

Item 4. Submission of Matters to a Vote of Security Holders.

None during the quarter.

Item 5. Other Information. None

Item 6. Exhibits and Reports on Form 8-K.

A. Exhibits

Exhibit 99(a)

Certificates of Chief Executive Filed herein Officer and Chief Financial Officer pursuant to Title 18, United States Code, Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

b. Reports on Form 8-K

None.

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#### Signatures

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

Date: February 16, 2003

THE AMANDA COMPANY, INC.

By: /s/ Brian Bonar  
Brian Bonar  
Chairman of the Board, Acting  
Chief Executive Officer

In accordance with the requirements of the Securities Act of 1933, this registration statement was signed by the following persons in the capacities and

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on the dates indicated:

/s/ David Woo David Woo	Director	February 18, 2003
/s/Brian Bonar Brian Bonar	Chairman of the Board Acting Chief Executive officer	February 18, 2003
/s/ Steve Fryer Steve Fryer	Director	February 18, 2003
/s/ E.Timothy Morgan E. Timothy Morgan	Director	February 18, 2003

### CERTIFICATION

#### PURSUANT TO SECTION 302

I, Brian Bonar, certify that:

1. I have reviewed this quarterly report on Form 10-QSB of THE AMANDA COMPANY, INC.

2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report;

3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;

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4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and we have:

a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;

b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this quarterly report (the "Evaluation Date"); and

c) presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;

5. The registrant's other certifying officers and I have disclosed, based on our

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most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):

a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and

6. The registrant's other certifying officers and I have indicated in this quarterly report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: February 18, 2003

/s/ Brian Bonar

-----  
Brian Bonar  
Chief Executive Officer

CERTIFICATION

PURSUANT TO SECTION 302

I, James J. Jungwirth, certify that:

1. I have reviewed this quarterly report on Form 10-QSB of The Amanda Company, Inc.

2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report;

3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and we have:

a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;

b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this quarterly report (the "Evaluation Date"); and

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c) presented in this quarterly report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):

a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and

6. The registrant's other certifying officers and I have indicated in this quarterly report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: February 18, 2003

/s/ James J. Jungwirth

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James J. Jungwirth  
Chief Financial Officer

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Index to Exhibits

Exhibit No.	Description	
Exhibit 99(a)	Certificates of Chief Executive Officer and Chief Financial Officer pursuant to Title 18, United States Code, Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002	Filed herein

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Exhibit 99(a)

CERTIFICATION PURSUANT TO  
18 U.S.C. SECTION 1350  
AS ADOPTED PURSUANT TO  
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of The Amanda Company, Inc. (the

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"Company") on Form 10-QSB for the period ended December 31, 2003 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), we, Brian Bonar, Chief Executive Officer of the Company, and James J. Jungwirth, Chief Financial Officer, certify, pursuant to 18 U.S.C. ss. 1350, as adopted pursuant to ss. 906 of the Sarbanes-Oxley Act of 2002, that:

The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

/s/ Brian Bonar  
Brian Bonar  
Chief Executive Officer  
Principal Executive Officer  
February 18, 2003

/s/ James J. Jungwirth  
James J. Jungwirth  
Chief Financial Officer  
Principal Financial and Accounting Officer  
February 18, 2003