

SAND HILL IT SECURITY ACQUISITION CORP
Form 10QSB/A
June 02, 2006

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

FORM 10-QSB/A

(Mark One)

QUARTERLY REPORT UNDER SECTION 13 OR 15(D) OF THE SECURITIES
EXCHANGE ACT OF 1934 FOR THE QUARTERLY PERIOD ENDED MARCH 31, 2006

TRANSITION REPORT UNDER SECTION 13 OR 15(D) OF THE SECURITIES
EXCHANGE ACT OF 1934 FOR THE TRANSITION PERIOD FROM _____ TO _____.

Commission File Number 000-50813

Sand Hill IT Security Acquisition Corp.

(Exact Name of Small Business Issuer as Specified in Its Charter)

Delaware
(State or other Jurisdiction of incorporation)

20-0996152
(I.R.S. Employer Identification No.)

**3000 Sand Hill Road
Building 1, Suite 240
Menlo Park, California**
(Address of Principal Executive Office)

(650) 926-7022
(Issuer's Telephone Number, Including Area Code)

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

As of March 31, 2006, 5,110,000 shares of common stock, par value \$.01 per share, were issued and outstanding.

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

Transitional Small Business Disclosure Format (check one):
Yes No

Explanatory Note:

This Form 10-QSB/A is being filed to provide additional information in regard to Item 3, Controls and Procedures.

Item 3. Controls and Procedures

An evaluation of the effectiveness of our disclosure controls and procedures as of March 31, 2006 was made under the supervision and with the participation of our management, including our chief executive officer and our chief financial officer. Based on that evaluation, they concluded that our disclosure controls and procedures are effective as of the end of the period covered by this report to ensure that information required to be disclosed by us in reports that we file or submit under the Securities Exchange Act of 1934 is recorded, processed, summarized and reported within the time periods specified in Securities and Exchange Commission rules and forms, and include controls and procedures designed to ensure that information required to be disclosed by us in such reports is accumulated and communicated to our management, including our chief executive officer and chief financial officer, to allow timely decisions regarding required disclosures. During the most recently completed fiscal quarter, there has been no significant change in our internal control over financial reporting that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

PART II. OTHER INFORMATION

Item 6: Exhibits and Reports on Form 8-K

(a)

Exhibits:

- 31.1 Section 302 Certification by CEO
- 31.2 Section 302 Certification by CFO
- 32.1 Section 906 Certification by CEO
- 32.2 Section 906 Certification by CFO

(b)

Reports on Form 8-K:

<u>Date</u>	<u>Items</u>	<u>Financial Statements</u>
March 17, 2006	8.01 and 9.01	None

SIGNATURES

In accordance with the requirements of the Exchange Act, the Registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Dated: May 31, 2006

SAND HILL IT SECURITY ACQUISITION CORP.

/s/ Humphrey P. Polanen

Humphrey P. Polanen
Chief Executive Officer

/s/Keith Walz

Keith Walz
Chief Financial Officer and Secretary

EXHIBIT INDEX

<u>Number</u>	<u>Description</u>
31.1	Section 302 Certification by CEO
31.2	Section 302 Certification by CFO
32.1	Section 906 Certification by CEO
32.2	Section 906 Certification by CFO

4
