

# SECURITIES & EXCHANGE COMMISSION EDGAR FILING

## Encision Inc

**Form: 10-K/A**

**Date Filed: 2010-03-05**

Corporate Issuer CIK: 930775

Symbol: ECIA

SIC Code: 3841

Fiscal Year End: 03/31

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

**FORM 10-K/A**

(Amendment No. 2)

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

For the fiscal year ended **March 31, 2009**

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 No.: **0-28604**

**ENCISION INC.**

(Exact name of registrant as specified in its charter)

**Colorado**  
(State of incorporation)

**84-1162056**  
(I.R.S. Employer Identification No.)

**6797 Winchester Circle, Boulder, Colorado**  
(Address of principal executive offices)

**80301**  
(Zip Code)

Registrant's telephone number, including area code: **(303) 444-2600**

Securities registered under Section 12(b) of the Act: **Common Stock, no par value**

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

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 15(d) of the Act.

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 has submitted electronically and posted on its corporate Website, 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 for 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 (§ 229.405 of this chapter) 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 small reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

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

As of September 30, 2008, the aggregate market value of the shares of common stock held by non-affiliates of the issuer on such date was \$3,637,616. This figure is based on the closing sales price of \$1.05 per share of the issuer's common stock on September 30, 2008.

The number of shares outstanding of each of the issuer's classes of common equity, as of the last practicable date.

**Common Stock, no par value**  
(Class)

**6,455,100**  
(Outstanding at February 28, 2010)

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#### **EXPLANATORY NOTE**

Encision Inc. ("Company," "we" or "our") is filing this Amendment No. 2 on Form 10-K/A (this "Amendment") to our Annual Report on Form 10-K for the fiscal year ended March 31, 2009 filed with the Securities and Exchange Commission on June 29, 2009 (the "Original Annual Report"), as amended by Amendment No. 1 on Form 10-K/A filed with the Securities and Exchange Commission on September 15, 2009, for the sole purpose of amending the certifications of our Chief Executive Officer and our Principal Financial and Accounting Officer pursuant to Rule 13a-14 of the Securities Exchange Act of 1934, as amended, originally filed as Exhibits 31.1 and 31.2 to the Original Annual Report. The amended certifications (the "Certifications") filed herewith as Exhibits 31.1 and 31.2 include certain language required by Rule 13a-14(a) and Item 601(b)(31)(i) of Regulation S-K that was inadvertently omitted from the certifications filed with the Original Annual Report and conform to the exact language as prescribed by Item 601(b)(31)(i) of Regulation S-K.

Except for the filing of the Certifications, this Amendment does not modify or update any previously reported financial statements or other disclosures in, or exhibits to, the Original Annual Report. Because no financial statements are contained in this Amendment, we are not filing as exhibits to this Amendment certifications pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

#### **PART IV**

##### **Item 15. Exhibits, Financial Statement Schedules.**

(b) Exhibits - The following exhibits are attached to this report on Form 10-K/A:

31.1 Section 302 Certification of Principal Executive Officer

31.2 Section 302 Certification of Principal Financial and Accounting Officer

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#### **SIGNATURES**

Pursuant to the requirements of 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.

Dated: March 5, 2010

ENCISION INC.

By: /s/ Marcia K. McHaffie

Marcia K. McHaffie  
Controller  
Principal Accounting Officer & Principal Financial Officer

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CERTIFICATION

I, John R. Serino, certify that:

1. I have reviewed this report on Form 10-K of Encision Inc.;
2. Based on my knowledge, this 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 report;
3. Based on my knowledge, the financial statements, and other financial information included in this 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 report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, 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 report is being prepared;
  - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: March 5, 2010.

/s/ John R. Serino  
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John R. Serino  
Principal Executive Officer

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CERTIFICATION

I, Marcia McHaffie, certify that:

1. I have reviewed this report on Form 10-K of Encision Inc.;
2. Based on my knowledge, this 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 report;
3. Based on my knowledge, the financial statements, and other financial information included in this 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 report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, 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 report is being prepared;
  - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: March 5, 2010.

/s/ Marcia McHaffie

Marcia McHaffie  
Controller, Principal Accounting Officer and Principal Financial  
Officer

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