

Xcorporeal, Inc.
Form 10-Q/A
August 01, 2008

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

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

- x QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE QUARTERLY PERIOD ENDED MARCH 31, 2008**
- p TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 FOR THE TRANSITION PERIOD FROM _____ TO _____**

Commission file number **001-31608**

XCORPOREAL, INC.

(Exact name of small business issuer as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

75-2242792

(IRS Employer Identification Number)

12121 Wilshire Blvd., Suite 350, Los Angeles, California 90025

(Address of principal executive offices)

(310) 923-9990

(Issuer's telephone number)

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

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company.

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

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

Class	Outstanding as of July 24, 2008
Common Stock, \$0.0001 par value	14,592,472 shares

EXPLANATORY NOTE

Xcorporeal, Inc. ("we," "us" or "our") is filing this Amendment No. 1 on Form 10-Q to amend our Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2008, as filed with the Securities and Exchange Commission (the "SEC") on May 14, 2008 (the "Original Filing"). The purpose of this Amendment No. 1 is to revise the officers' certifications attached as Exhibits 31.1 and 31.2 to comply with Item 601(b)(31) of Regulation S-K.

As required by Rule 12b-15 of the Securities Exchange Act of 1934, as amended, the officers certification attached as Exhibits 32.1 and 32.2 have been re-executed and re-filed as of the date of this Amendment No. 1, however no revisions have been made to such certifications.

Except for the revisions to the officers' certifications attached as Exhibits 31.1 and 31.2 to conform with Item 601(b)(31) of Regulation S-K, we have not undertaken in this Amendment No. 1 to modify or update any other disclosures in the Original Filing and this Amendment No. 1 does not reflect any events occurring after the date of filing of the Original Filing.

PART II - OTHER INFORMATION

ITEM 6. Exhibits.

No.	Description of Exhibit
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 the undersigned, thereunto duly authorized.

Date: August 1, 2008

By:

/s/ Robert Weinstein

Robert Weinstein
Chief Financial Officer
(Principal Financial Officer and Principal
Accounting Officer)