

ELITE PHARMACEUTICALS INC /DE/  
Form 10-Q/A  
March 02, 2009

**U.S. 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 December 31, 2008

or

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

For the transition period  
ended to

Commission File Number: 001-15697

ELITE PHARMACEUTICALS, INC.  
(Exact name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction of incorporation or organization)

22-3542636  
(I.R.S. Employer Identification No.)

165 Ludlow Avenue, Northvale, New Jersey  
(Address of principal executive offices)

07647  
(Zip Code)

(201) 750-2646  
(Registrant's telephone number, including area code)  
(Former name, former address and former fiscal year, if changed since last report)

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. (Check one):

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

APPLICABLE ONLY TO ISSUERS INVOLVED IN BANKRUPTCY  
PROCEEDINGS DURING THE PRECEDING FIVE YEARS:

Indicate by check mark whether the registrant has filed all documents and reports required to be filed by Sections 12, 13 or 15 (d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities

under a plan confirmed by a court.

Yes [ ] No [ ]

APPLICABLE ONLY TO CORPORATE ISSUERS:

Indicate the number of shares outstanding of the common stock, \$.01 par value, as of February 13, 2009:  
59,815,891 (exclusive of 100,000 shares held in treasury).

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**EXPLANATORY NOTE**

This amendment to Quarterly Report on Form 10-Q for the quarterly period ended December 31, 2008, filed by Elite Pharmaceuticals, Inc., a Delaware corporation (the "*Registrant*"), with the United States Securities and Exchange Commission (the "*Commission*") on February 17, 2009 (the "*Quarterly Report*"), is filed for the sole purpose of indicating the number of outstanding shares of the Registrant's common stock, \$0.01 par value, on the facing sheet, which was inadvertently omitted as the result of clerical error. The Registrant hereby amends the facing sheet of the Quarterly Report to indicate that the number of shares outstanding of the Registrant's common stock, \$0.01 par value, as of February 13, 2009, was 59,815,891 (exclusive of 100,000 shares held in treasury).

In addition, pursuant to the rules of the Commission, Item 6 of Part II of the original Quarterly Report is hereby amended to contain currently dated certifications from the Registrant's Chief Operating Officer and Acting Chief Executive Officer and Chief Financial Officer, as required by Sections 302 and 906 of the Sarbanes-Oxley Act of 2002. The certifications of the Registrant's Chief Operating Officer and Acting Chief Executive Officer and Chief Financial Officer are attached to this Form 10-Q/A as Exhibits 31.1, 31.2, 32.1 and 32.2.

Except for the foregoing, this amendment does not amend the Quarterly Report in any way and does not modify or update any disclosures contained in the Quarterly Report, which continues to speak as of the original date of the Quarterly Report.

**PART II. OTHER INFORMATION**

The exhibits listed in the index below are filed as part of this amendment.

Exhibit Number	Description
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 by Chief Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

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**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.

ELITE PHARMACEUTICALS, INC.

Date: March 2, 2009 By: /s/ Chris Dick  
Chris Dick  
Chief Operating Officer and Acting Chief Executive Officer  
(Principal Executive Officer)

Date: March 2, 2009 By: /s/ Mark I. Gittelman  
Mark I. Gittelman  
Chief Financial Officer and Treasurer  
(Principal Financial and Accounting Officer)

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