

Fortress America Acquisition CORP  
Form 10QSB/A  
December 15, 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 September 30, 2006

Transition report under Section 13 or 15(d) of the Exchange Act

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File Number 000-51426

Fortress America Acquisition Corporation  
(Exact Name of Small Business Issuer as Specified in Its Charter)

Delaware  
(State or other Jurisdiction of Incorporation or Organization)

20-2027651  
(I.R.S. Employer Identification No.)

4100 North Fairfax Drive, Suite 1150  
Arlington, Virginia 22203-1664  
(Address of Principal Executive Office)

(703) 528-7073  
(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

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 August 1, 2006, 9,550,000 shares of common stock, par value \$.0001 per share, were issued and outstanding.

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

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### **Explanatory Note**

This Quarterly Report on Form 10-QSB/A is being filed as Amendment Number 1 to our Quarterly Report on Form 10-QSB, which was originally filed with the Securities and Exchange Commission (“SEC”) on November 13, 2006. We are filing this Form 10-QSB/A only to amend Item 3 (Controls and Procedures).

In addition, we are also including currently dated Sarbanes Oxley Act Section 302 and Section 906 certifications of the Chief Executive Officer and Principal Executive and Financial and Accounting Officer that are attached to this Form 10-QSB/A as Exhibits 31 and 32.

Pursuant to SEC Rule 12b-15, this Form 10-QSB/A only amends and restates the Item described above and includes as Exhibits 31 and 32 the certifications referenced above. The balance of the September 30, 2006 Form 10-QSB is not included. No attempt has been made to modify or update other disclosures presented in our September 30, 2006 Form 10-QSB. Accordingly, except for the foregoing amended information, this Form 10-QSB/A continues to speak as of November 13, 2006 (the original filing date of the September 30, 2006 Form 10-QSB), and does not reflect events occurring after the filing of our September 30, 2006 Form 10-QSB and does not modify or update those disclosures affected by subsequent events. Forward looking statements made in the September 30, 2006 Form 10-QSB have not been revised to reflect events, results or developments that have become known to us after the date of the original filing, and such forward looking statements should be read in their historical context.

**ITEM 3. CONTROLS AND PROCEDURES.**

We carried out an evaluation, under the supervision and with the participation of our management, including our chief executive officer, of the effectiveness of our disclosure controls and procedures (as defined in Rule 13a-15(e) under the Securities Exchange Act of 1934) as of September 30, 2006. Based on that evaluation, our chief executive officer concluded that our disclosure controls and procedures were 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. Our chief executive officer further concluded that our controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by us in reports we file or submit under the Securities Exchange Act of 1934 is accumulated and communicated to our management, including our principal executive and principal financial officers, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure.

During the most recently completed fiscal quarter, there was 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**

(a) Exhibits:

31 Section 302 Certification by Principal Executive and Financial Officer

32 Section 906 Certification by Principal Executive and Financial Officer

**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.

**FORTRESS AMERICA ACQUISITION  
CORPORATION**

By: /s/ Harvey L. Weiss  
Harvey Weiss  
Chief Executive Officer

Dated: December 15, 2006

**EXHIBIT INDEX**

<b><u>Exhibit Number</u></b>	<b><u>Description of Document</u></b>
31	Section 302 Certification by Principal Executive and Financial Officer
32	Section 906 Certification by Principal Executive and Financial Officer