

Andina Acquisition Corp  
Form 10-Q/A  
October 18, 2012

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

**Washington, D.C. 20549**

**FORM 10-Q/A**

**(Amendment No. 1)**

**(MARK ONE)**

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

**For the period ended August 31, 2012**

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

**For the transition period from                    to**

**Commission file number: 001-35436**

**ANDINA ACQUISITION CORPORATION**

**(Exact Name of Registrant as Specified in Its Charter)**

Cayman Islands

(State or other jurisdiction of incorporation or organization)      N/A  
(I.R.S. Employer Identification No.)

**Carrera 10 No. 28-49, Torre A. Oficina 20-**

**05, Bogota, Colombia**

(Address of principal executive offices)

**57-1-281-1811**

(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 has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (232.405 of this chapter) 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 whether the Registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller 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   
(Do not check if 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

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: 5,250,000 ordinary shares as of October 9, 2012



**EXPLANATORY NOTE**

Andina Acquisition Corporation (the “Company”) is filing this Amendment No. 1 on Form 10-Q/A (the “Amended Report”) to the Company’s Quarterly Report on Form 10-Q for the period ended August 31, 2012 (the “Quarterly Report”), as filed with the Securities and Exchange Commission on October 11, 2012, solely to furnish Interactive Data file exhibits to the Quarterly Report in accordance with Rule 405 of Regulation S-T.

No other changes have been made to the Quarterly Report other than the furnishing of Interactive Data files marked Exhibits 101.INS, 101.SCH, 101.CAL, 101.DEF, 101.LAB and 101.PRE formatted in XBRL (eXtensible Business Reporting Language). This Amended Report does not reflect events that may have occurred subsequent to the original filing date of the Quarterly Report or modify or update in any way disclosures made in the Quarterly Report.

**Item 6. Exhibits.**

Exhibit No.	Description
31.1	Certification of Co-Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.*
31.2	Certification of Co-Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.*
32	Certification of Co-Chief Executive Officers pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.*
101	Financial statements from the Quarterly Report on Form 10-Q of the Company for the quarter ended August 31, 2012, formatted in XBRL: (i) Condensed Consolidated Balance Sheets, (ii) Condensed Consolidated Statements of Operations, (iii) Condensed Consolidated Statement of Changes in Stockholders' Equity, (iv) Condensed Consolidated Statement of Cash Flows and (v) Notes to Unaudited Condensed Consolidated Financial Statements, as blocks of text and in detail.**
101.INS	XBRL Instance Document**
101.SCH	XBRL Taxonomy Extension Schema Document **
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document **
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document **
101.LAB	XBRL Taxonomy Extension Label Linkbase Document**
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document **

\* Previously filed

\*\* This information shall not be deemed "filed" for purposes of Section 11 and 12 of the Securities Act of 1933 and Section 18 of the Securities Exchange Act of 1934 or otherwise subject to liability under those sections.

**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.

ANDINA ACQUISITION CORPORATION

By: /s/ Julio A. Torres  
Julio A. Torres  
Co-Chief Executive Officer  
(Co-Principal executive officer and Co-Principal financial and accounting officer)

By: /s/ Eduardo Robayo  
Eduardo Robayo  
Co-Chief Executive Officer  
(Co-Principal executive officer and Co-Principal financial and accounting officer)

Date: October 18, 2012