

N/A

(Former name or 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 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.

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 Act). Yes No

As of October 13, 2011, the registrant had 3,224,315 shares of common stock, par value \$.025 per share outstanding.

EXPLANATORY NOTE

This Amendment No. 1 to the Quarterly Report on Form 10-Q/A (the “Amendment”) amends the Quarterly Report on Form 10-Q of Taylor Devices, Inc. (the “Company”) for the quarter ended August 31, 2011 (the “Original Filing”), that was originally filed with the U.S. Securities and Exchange Commission on October 13, 2011. The Amendment is being filed to submit Exhibit 31, Exhibit 32 and Exhibit 101 and to revise the format of the data presented in Part II. The content of the data presented in Part II has not changed. The Amendment adds Exhibit 31 (Rule 13a-14(a) Certifications of Chief Executive Officer and Chief Financial Officer), Exhibit 32 (Section 1350 Certifications of Chief Executive Officer and Chief Financial Officer), and (Exhibit 101 (XBRL interactive data) as exhibits to the Amendment.

Except as described above, the Amendment does not modify or update the disclosures presented in, or exhibits to, the Original Filing in any way. Those sections of the Original Filing that are unaffected by the Amendment are not included herein. The Amendment continues to speak as of the date of the Original Filing. Furthermore, the Amendment does not reflect events occurring after the filing of the Original Filing. Accordingly, the Amendment should be read in conjunction with the Original Filing, as well as the Company’s other filings made with the SEC pursuant to Section 13(a) or 15(d) of the Exchange Act subsequent to the filing of the Original Filing.

Part II - Other
Information

ITEM Legal

1 Proceedings

There are no other legal proceedings except for routine litigation incidental to the business

ITEM

1A Risk Factors

Smaller reporting companies are not required to provide the information called for by this item

ITEM

2 Unregistered Sales of Equity Securities and Use of Proceeds

- (a) The Company sold no equity securities during the fiscal quarter ended August 31, 2011 that were not registered under the Securities Act
- (b) Use of proceeds following effectiveness of initial registration statement:
Not Applicable
- (c) Repurchases of Equity Securities – Quarter Ended August 31, 2011

Period	(a) Total Number of Shares Purchased	(b) Average Price Paid Per Share	(c) Total Number of Shares Purchased as Part of Publicly Announced Plans or Programs	(d) Maximum Number (or Approximate Dollar Value) of Shares that May Yet Be Purchased Under the Plans or Programs
June 1, 2011 - June 30, 2011	-	-	-	
July 1, 2011 - July 31, 2011	-	-	-	
August 1, 2011 - August 31, 2011	9,200	\$5.41	9,200	
Total	9,200	\$5.41	9,200	(1) \$419,814.78

(1) On November 5, 2010, the Board of Directors voted unanimously to enter into a share repurchase agreement through open market purchases. The initial amount allocable to the program was \$500,000. To date, a total of 15,600 shares have been purchased at an average price per share of \$5.14

- (d) Under the terms of the Company's credit arrangements with its primary lender, the Company is required to maintain net working capital of at least \$3,000,000, as such term is defined in the credit

Edgar Filing: TAYLOR DEVICES INC - Form 10-Q/A

documents. On August 31, 2011, under such definition the Company's net working capital was significantly in excess of such limit. Additional information regarding the Company's line of credit and restrictive covenants appears under the caption "Capital Resources, Lines of Credit and Long-Term Debt" in the Management's Discussion and Analysis of Financial Condition and Results of Operations

ITEM
3 Defaults Upon Senior Securities

None

ITEM (Removed and
4 Reserved)

ITEM Other
5 Information

(a) Information required to be disclosed in a Report on Form 8-K, but not reported

None

(b) Material changes to the procedures by which Security Holders may recommend nominees to the Registrant's Board of Directors

None

ITEM
6 Exhibits

31(i) Rule 13a-14(a) Certification of Chief Executive Officer

31(ii) Rule 13a-14(a) Certification of Chief Financial Officer

32(i) Section 1350 Certification of Chief Executive Officer

32(ii) Section 1350 Certification of Chief Financial Officer

101* The following financial statements from the Company's Quarterly Report on Form 10-Q for the quarter ended August 31, 2011, formatted in XBRL, as follows:

101(i) Condensed Consolidated Balance Sheets as of August 31, 2011 and May 31, 2011

101(ii) Condensed Consolidated Statements of Income for the three months ended August 31, 2011 and August 31, 2010

101(iii) Condensed Consolidated Statements of Cash Flows for the three months ended August 31, 2011 and August 31, 2010

101(iv) Notes to Condensed Consolidated Financial Statements

*Pursuant to Rule 406T of Regulation S-T, the Interactive Data Files on Exhibit 101 hereto are deemed not filed or part of a registration statement or prospectus for purposes of Section 11 or 12 of the Securities Act of 1933, as amended, are deemed not filed for purposes of Section 18 of the Securities and Exchange Act of 1934, as amended, and otherwise are not subject to liability under those sections

SIGNATURES

Edgar Filing: TAYLOR DEVICES INC - Form 10-Q/A

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.

TAYLOR DEVICES, INC.

By: /s/ Douglas P. Taylor

Douglas P. Taylor

President

Chairman of the Board of Directors

(Principal Executive Officer)

Date: October 13, 2011

By: /s/ Mark V. McDonough

Mark V. McDonough

Chief Financial Officer

Date: October 13, 2011