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

# FORM 10-QSB/A

## AMENDMENT NO. 1

**(Mark One)**

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

**For the quarterly period ended June 30, 2004**

**OR**

☐ **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: 0 - 21810**

# AMERIGON INCORPORATED
**(Exact name of small business issuer as specified in its charter)**

| | |
|---|---|
| **California**<br>**(State or other jurisdiction of incorporation or organization)** | **95-4318554**<br>**(I.R.S. Employer Identification No.)** |
| **500 Town Center Dr., Ste. 200, Dearborn, MI**<br>**(Address of principal executive offices)** | **48126-2716**<br>**(Zip Code)** |

**Registrant's telephone number, including area code: (313) 336-3000**

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 ☐

At July 30, 2004, the registrant had 14,688,128 shares of Common Stock, no par value, issued and outstanding.

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

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## EXPLANATORY NOTE

This Amendment to Form 10-QSB for the quarterly period ended June 30, 2004, is being filed to correct the registrant's presentation of net income (loss) per share in Part I, Item 1. Emerging Issues Task Force 03-06 "Participating Securities and the Two-Class Method under FASB Statement No. 128" (EITF 03-06) was effective for all periods beginning after March 31, 2004. We did not follow the guidance in EITF 03-06 in computing net income (loss) per share as shown in our Form 10-QSB for the quarterly period ended June 30, 2004. We have revised the presentation of net income (loss) per share in the Consolidated Statements of Operations and have changed Note 4 of the financial statements "Net income (Loss) per Share". See Note 1a to the Financial Statements.

This Amendment also modifies Item 6, Exhibit and Reports on Form 8-K, to reflect the additional certifications being filed with this Amendment as required by Rule 12b-15.

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**AMERIGON INCORPORATED**

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**10-QSB/A**

**AMENDMENT NO. 1**


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# AMERIGON INCORPORATED

## CONSOLIDATED BALANCE SHEETS
**(In thousands, except share data)**

| | June 30, 2004 (Unaudited) | December 31, 2003 |
|---|---|---|
| **ASSETS** | | |
| Current Assets: | | |
| Cash & cash equivalents | $ 3,973 | $ 844 |
| Accounts receivable, less allowance of $56 and $56 respectively | 4,742 | 5,882 |
| Inventory | 2,311 | 2,498 |
| Prepaid expenses and other assets | 335 | 224 |
| Total current assets | 11,361 | 9,448 |
| Property and equipment, net | 1,232 | 1,300 |
| Deferred exclusivity fee | 146 | 293 |
| Patent costs, net of accumulated amortization of $5 and $4 respectively | 192 | 193 |
| Total assets | $ 12,931 | $ 11,234 |
| **LIABILITIES AND SHAREHOLDERS' EQUITY** | | |
| Current Liabilities: | | |
| Accounts payable | $ 4,028 | $ 4,258 |
| Accrued liabilities | 1,124 | 868 |
| Deferred manufacturing agreement – current portion | 200 | 200 |
| Total current liabilities | 5,352 | 5,326 |
| Deferred manufacturing agreement – long term portion | 1,150 | 1,250 |
| Minority interest in subsidiary | 19 | 19 |
| Total liabilities | 6,521 | 6,595 |
| Shareholders' equity: | | |
| Preferred stock: | | |
| Series A – no par value; convertible; 9,000 shares authorized, 9,000 issued and outstanding at June 30, 2004 and December 31, 2003; liquidation preference of $11,520 at June 30, 2004 and December 31, 2003. | 8,267 | 8,267 |
| Common Stock: | | |
| No par value; 30,000,000 shares authorized, 12,980,000 and 12,411,000 issued and outstanding at June 30, 2004 and December 31, 2003. | 47,911 | 46,758 |
| Paid-in capital | 20,202 | 20,180 |
| Accumulated deficit | (69,970) | (70,566) |
| Total shareholders' equity | 6,410 | 4,639 |
| Total liabilities and shareholders' equity | $ 12,931 | $ 11,234 |

See accompanying notes to the condensed consolidated financial statements.

**AMERIGON INCORPORATED**

**CONSOLIDATED STATEMENTS OF OPERATIONS**
**(In thousands, except per share data)**
**(Unaudited)**

| | Three Months Ended June 30, | | Six Months Ended June 30, | |
|---|---|---|---|---|
| | 2004 | 2003 | 2004 | 2003 |
| Product revenues | $ 8,630 | $ 5,644 | $17,591 | $10,890 |
| Cost of sales | 6,394 | 4,246 | 13,267 | 8,417 |
| Gross margin | 2,236 | 1,398 | 4,324 | 2,473 |
| Operating costs and expenses: | | | | |
| Research and development | 561 | 684 | 1,183 | 1,629 |
| Selling, general and administrative | 1,436 | 1,346 | 2,652 | 2,430 |
| Total operating costs and expenses | 1,997 | 2,030 | 3,835 | 4,059 |
| Operating income (loss) | 239 | (632) | 489 | (1,586) |
| Interest income | 6 | — | 7 | — |
| Interest expense | — | (30) | — | (53) |
| Other income | 50 | 53 | 100 | 105 |
| Net income (loss) | $ 295 | $ (609) | $ 596 | $ (1,534) |
| Basic net income (loss) per share – Common Stock (Restated – Note 1a) | $ 0.02 | $ (0.06) | $ 0.03 | $ (0.14) |
| Basic net income (loss) per share – Preferred Stock – (Restated – Note 1a) | $ 0.02 | $ — | $ 0.03 | $ — |
| Diluted net income (loss) per share – (Restated – Note 1a) | $ 0.01 | $ (0.06) | $ 0.03 | $ (0.14) |
| Weighted average number of shares – basic | | | | |
| Common Stock | 12,689 | 10,785 | 12,554 | 10,778 |
| Preferred Stock (as converted) (Restated – Note 1a) | 5,373 | — | 5,373 | — |
| Weighted average number of shares – diluted – (Restated – Note 1a) | 15,191 | 10,785 | 14,970 | 10,778 |

See accompanying notes to the condensed consolidated financial statements.

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**AMERIGON INCORPORATED**

**CONSOLIDATED STATEMENTS OF CASH FLOWS**
**(In thousands)**
**(Unaudited)**

| | Six Months Ended June 30, 2004 | Six Months Ended June 30, 2003 |
|---|---|---|
| Operating Activities: | | |
| Net income (loss) | $ 596 | $(1,534) |
| Adjustments to reconcile net income (loss) to cash provided by (used in) operating activities: | | |
| Depreciation and amortization | 369 | 246 |
| Compensation from grant of non-employee stock options | 22 | — |
| Grant of warrants | — | 310 |
| Gain from sale of assets | — | 3 |
| Change in operating assets and liabilities: | | |
| Accounts receivable | 1,140 | 683 |
| Inventory | 187 | (1,456) |
| Prepaid expenses and other assets | (111) | 170 |
| Accounts payable | (230) | (317) |
| Accrued liabilities | 256 | (182) |
| Net cash provided by (used in) operating activities | 2,229 | (2,083) |
| Investing Activities: | | |
| Purchase of property and equipment | (253) | (406) |
| Proceeds from sale of property and equipment | — | 3 |
| Other investing activities | — | (2) |
| Net cash used in investing activities | (253) | (405) |
| Financing Activities: | | |
| Repayment of bank financing | — | (280) |
| Proceeds from issuance of common stock, net of cash expenses | 1,153 | 2,948 |
| Net cash provided by financing activities | 1,153 | 2,668 |
| Net increase in cash and cash equivalents | 3,129 | 180 |
| Cash and cash equivalents at beginning of period | 844 | 274 |
| Cash and cash equivalents at end of period | $3,973 | $ 454 |

See accompanying notes to condensed consolidated financial statements.

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**AMERIGON INCORPORATED**

**NOTES TO UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS**

**Note 1 – The Company**

Amerigon Incorporated (the "Company") designs, develops and markets proprietary, high- technology electronic components and systems for sale to car and truck original equipment manufacturers ("OEMs"). In 2003, the Company completed its fourth consecutive year of producing and selling its Climate Control Seat™ ("CCS™"), which provides year-round comfort by providing both heating and cooling to seat occupants. The Company has shipped more than 1,145,000 units of its CCS product through June 2004 to seven customers, Johnson Controls, Inc., Lear Corporation, Bridgewater Interiors, LLC, NHK Spring Company, Ltd., Marubeni Vehicle Corporation, Intier Automotive and Hyundai Motor Company.

In 2003, the Company launched a newly designed and more efficient version of its CCS that incorporates its new Micro Thermal Module™ ("MTM™") technology. This new generation CCS system, which is based on the Company's proprietary thermoelectric technology device ("TED") is smaller, lighter, quieter and more versatile than its predecessor.

The Company has an 85% interest in BSST LLC ("BSST"). BSST is engaged in a program to improve the efficiency of thermoelectric devices and to develop, market and distribute new products based on this technology.

**Note 1a – Restatement**

Net income (loss) per share as previously reported was not computed in accordance with Emerging Issues Task Force ("EITF") Issue 03-06 (see Note 4). EITF was effective for all periods beginning after March 31, 2004. As a result net income (loss) per share has been restated and previously reported and restated amounts are as follows:

Three Months Ended June 30:

| | 2004 | | 2003 | |
|---|---|---|---|---|
| | Restated | Previously Reported | Restated | Previously Reported |
| Basic net income (loss) per share – Common Stock | $ 0.02 | $ 0.02 | $ (0.06) | $ (0.06) |
| Basic net income (loss) per share – Preferred Stock | $ 0.02 | $ — | $ — | $ — |
| Diluted net income (loss) per share | $ 0.01 | $ 0.01 | $ (0.06) | $ (0.06) |
| Weighted average number of shares used for basic: | | | | |
| Common Stock | 12,688,677 | 12,688,677 | 10,784,960 | 10,784,960 |
| Preferred Stock | 5,373,134 | — | 5,373,134 | — |
| Weighted average number of shares – diluted | 15,190,986 | 20,564,120 | 10,784,960 | 10,784,960 |

Six Months Ended June 30:

| | 2004 | | 2003 | |
|---|---|---|---|---|
| | Restated | Previously Reported | Restated | Previously Reported |
| Basic net income (loss) per share – Common Stock | $ 0.03 | $ 0.05 | $ (0.14) | $ (0.14) |
| Basic net income (loss) per share – Preferred Stock | $ 0.03 | $ — | $ — | $ — |
| Diluted net income (loss) per share | $ 0.03 | $ 0.03 | $ (0.14) | $ (0.14) |
| Weighted average number of shares used for basic: | | | | |
| Common Stock | 12,554,279 | 12,554,279 | 10,778,136 | 10,778,136 |
| Preferred Stock | 5,373,134 | — | 5,373,134 | — |
| Weighted average number of shares – diluted | 14,970,088 | 20,343,222 | 10,778,136 | 10,778,136 |

**Note 2 – Basis of Presentation and Summary of Certain Accounting Policies**

The accompanying condensed consolidated financial statements as of June 30, 2004, reflect the consolidated financial position and consolidated operating results of the Company, BSST and Amerigon Asia Pacific Inc. Intercompany accounts have been eliminated in consolidation. These financial statements have been prepared by the Company without audit. In the opinion of management, all adjustments (consisting only of normal recurring adjustments) necessary for fair presentation have been included. The consolidated results of operations for the six-month period ended June 30, 2004, are not necessarily indicative of the operating results for the full year.

The Company has funded its financial needs from inception primarily through net proceeds received through its initial public offering, as well as other equity and debt financing. At June 30, 2004, the Company had cash and cash equivalents of $3,973,000 and working capital of $6,009,000.

Certain information and footnote disclosures normally included in financial statements prepared in accordance with U.S. generally accepted accounting principles have been condensed or omitted. These condensed consolidated financial statements should be read in conjunction with the financial statements and notes thereto included in the Company's Form 10-K for the year ended December 31, 2003.

**Note 3 – Inventory / Outsourcing of Production / Related Party Transaction**

Details of inventory by category, in thousands:

| | June 30, 2004 | December 31, 2003 |
|---|---|---|
| Raw Material | $1,414 | $ 1,960 |
| Finished Goods | 897 | 538 |
| Total Inventory | $2,311 | $ 2,498 |

The Company has outsourced production of the CCS product for its North American and Asian customers to Millennium Plastics Technologies, LLC ("Millennium") in Chihuahua, Mexico. Millennium is controlled by TMW Enterprises, Inc., an affiliate of the managing member of Big Beaver Investments LLC (one of the Company's three major shareholders). In addition to the assembly labor operation, the Company purchases various components from Millennium. As of June 30, 2004, the components held at this supplier's plant are reported as raw material inventory. Completed CCS systems held at the supplier's plant before shipment to the customer are reported as finished goods inventory. For the quarter ended June 30, 2004, purchases from this supplier totaled $1,097,000 with an accounts payable balance of $636,000 as of this date.

In June 2003, the Company began shipping a new generation of the CCS product from a second contract manufacturer, Ferrotec Corporation ("Ferrotec") located in Shanghai, China. In addition, the Company purchases thermoelectric devices from Ferrotec. For the quarter ended June 30, 2004, purchases from this supplier totaled $2,286,000 with an accounts payable balance of $1,564,000 as of this date. Ferrotec has cumulative holdings of 1,200,000 shares of the Company's common stock as of June 30, 2004.

**Note 4 – Net Income (Loss) per Share (Restated)**

Basic net income (loss) per share is computed in accordance with Statement of Financial Accounting Standard No. 128, "Earnings Per Share" and Emerging Issues Task Force ("EITF") Issue 03-06. Basic net income (loss) per share – Common Stock is computed by dividing income (loss) available to Common Stock by the weighted average number of shares of Common Stock outstanding. Basic net income (loss) per share – Preferred Stock is computed by dividing the amount of net income allocated to participating Preferred Stock by the weighted average number of shares of Preferred Stock, as assumed converted to Common Stock. Under EITF 03-06, all securities that meet the definition of a participating security should be considered for inclusion in the computation of basic earnings per share using the two-class method. Under the two-class method, earnings per share is calculated as if all the earnings for the period were distributed according to the terms of the securities. EITF 03-06 is effective for all periods beginning after March 31, 2004 and is required to be applied retroactively to all periods presented. The Company's Series A Preferred Stock is a participating security but it does not participate in a net loss. The Company adopted EITF 03-06 in the second quarter ended June 30, 2004. The income available to Common Stock is derived as follows:

| | Three Months Ended June 30, | | Six Months Ended June 30, | |
|---|---|---|---|---|
| | 2004 | 2003 | 2004 | 2003 |
| Net income (loss) | $295 | $(609) | $596 | $(1,534) |
| Amount allocated to participating Convertible Preferred Stock | 88 | — | 179 | — |
| Income (loss) available to Common Stock - basic | $207 | $(609) | $417 | $(1,534) |

The Company's diluted net income (loss) per share gives effect to all potential common shares outstanding during a period. In computing the diluted net income (loss) per share, the treasury stock method is used in determining the number of shares assumed to be purchased from the conversion of Common Stock equivalents. The following summarizes the shares included in the dilutive shares as disclosed on the face of the condensed consolidated statements of operations:

| | Three Months Ended June 30, | | Six Months Ended June 30, | |
|---|---|---|---|---|
| | 2004 | 2003 | 2004 | 2003 |
| Weighted average number of shares for calculation of basic EPS – Common Stock | 12,688,677 | 10,784,960 | 12,554,279 | 10,778,136 |
| Stock options outstanding for 1993 and 1997 Stock Option Plans [(1)] | 573,968 | — | 540,956 | — |
| Shares of Common Stock issuable upon the exercise of warrants [(1)] | 1,928,340 | — | 1,874,853 | — |
| Weighted average of shares for calculation of diluted EPS | 15,190,985 | 10,784,960 | 14,970,088 | 10,778,136 |

(1) For the three and six month periods ended June 30, 2004, stock options for 21,500 shares of Common Stock and warrants for 216,690 shares of Common Stock are excluded from the diluted net income (loss) per share calculation because the related exercise prices are greater than the average Common Stock share price. For the three and six month periods ended June 30, 2003, the Company's loss per share calculations exclude stock options outstanding for the 1993 and 1997 Stock Option Plans of 1,100,255 and shares of Common Stock issuable upon the exercise of warrants of 4,194,299 because the effect of their inclusion would be anti-dilutive.

Common Stock issuable upon the conversion of Series A Convertible Preferred Stock is excluded from the calculation of diluted net income (loss) per share, as its impact is anti-dilutive.

**Note 5 – Research and Development Expense**

The Company consolidates research and development expense with BSST. The following table details research and development expense by division, in thousands:

| | Three Months Ended June 30, | | Six Months Ended June 30, | |
|---|---|---|---|---|
| | 2004 | 2003 | 2004 | 2003 |
| Research and development expense: | | | | |
| Amerigon programs | $ 492 | $ 612 | $1,047 | $1,371 |
| BSST programs [(1)] | 69 | 72 | 136 | 258 |
| Total research and development expense | $ 561 | $ 684 | $1,183 | $1,629 |

(1) BSST expense for the three and six months ended June 30, 2004 is net of $359,000 and $635,000, respectively, of reimbursement for developmental expense. BSST expense for the three and six months ended June 30, 2003 is net of $246,000 of reimbursement for developmental expense.

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**Note 6 – Segment Reporting**

The tables below present segment information about the reported revenues and operating loss of Amerigon for the three and six months ended June 30, 2003 and 2002 (in thousands). Asset information by reportable segment is not reported since management does not produce such information.

| For the Three Months Ended June 30, | CCS | BSST [(1)] | Reconciling Items | As Reported |
|---|---|---|---|---|
| 2004 | | | | |
| Revenue | $8,630 | $ — | $ — | $ 8,630 |
| Operating Income (Loss) | 1,744 | (69) | (1,436)[(2)] | 239 |
| 2003 | | | | |
| Revenue | 5,644 | — | — | 5,644 |
| Operating Income (Loss) | 786 | (72) | (1,346)[(2)] | (632) |

(1) BSST LLC is a subsidiary of the Company. BSST's operating loss for the three months ended June 30, 2004 and 2003 is net of $359,000 and $246,000, respectively, of reimbursable developmental funding.

(2) Represents selling, general and administrative costs of $1,424,000 and $1,334,000, respectively, and depreciation expense of $12,000 and $12,000, respectively, for the three months ended June 30, 2004 and 2003.

| For the Six Months Ended June 30, | CCS | BSST [(1)] | Reconciling Items | As Reported |
|---|---|---|---|---|
| 2004 | | | | |
| Revenue | $17,591 | $ — | $ — | $17,591 |
| Operating Income (Loss) | 3,277 | (136) | (2,652)[(2)] | 489 |
| 2003 | | | | |
| Revenue | 10,890 | — | — | 10,890 |
| Operating Income (Loss) | 1,102 | (258) | (2,430)[(2)] | (1,586) |

(1) BSST LLC is a subsidiary of the Company. BSST's operating loss for the six months ended June 30, 2004 and June 30, 2003 is net of $635,000 and $246,000, respectively, of reimbursable developmental funding.

(2) Represents selling, general and administrative costs of $2,628,000 and $2,406,000, respectively, and depreciation expense of $24,000 and $24,000, respectively, for the six months ended June 30, 2004 and 2003.

Product revenue information by geographic area (in thousands):

| | Three Months Ended June 30, | | Six Months Ended June 30, | |
|---|---|---|---|---|
| | 2004 | 2003 | 2004 | 2003 |
| United States | $ 6,264 | $ 4,669 | $ 13,183 | $ 9,221 |
| Asia | 2,366 | 975 | 4,408 | 1,669 |
| Total Product Revenues | $ 8,630 | $ 5,644 | $ 17,591 | $ 10,890 |

Product revenue information by geographic area, as a percent of total product revenues:

| | Three Months Ended June 30, | | Six Months Ended June 30, | |
|---|---|---|---|---|
| | 2004 | 2003 | 2004 | 2003 |
| United States | 73% | 83% | 75% | 85% |
| Asia | 27% | 17% | 25% | 15% |
| Total Product Revenues | 100% | 100% | 100% | 100% |

**Note 7 – Accrued Liabilities**

Details of accrued liabilities (in thousands):

| | June 30, 2004 | December 31, 2003 |
|---|---|---|
| Accrued salaries | $ 167 | $ 137 |
| Accrued bonus | 150 | — |
| Accrued vacation | 212 | 209 |
| Accrued warranty | 189 | 145 |
| Other accrued liabilities | 405 | 377 |
| Total accrued liabilities | $1,123 | $ 868 |

**Note 8 – Accounting for Stock-Based Compensation**

The Company issues options to key employees under its 1993 and 1997 Stock Option Plans. The Company accounts for these plans under the recognition and measurement principles of Accounting Principles Board Opinion No. 25, "Accounting for Stock Issued to Employees," and related interpretations. The Company has not recognized any expense related to employee stock options, as all options granted under the plans had an exercise price equal to the market value of the underlying common stock on the date of grant. The following table illustrates the effect on net income and earnings per share for the three months and six months ended June 30, 2004 and 2003 if the Company had applied the fair value recognition provisions of Statement of Financial Accounting Standards (SFAS) No. 123, "Accounting for Stock-Based Compensation," to stock-based employee compensation.

| | Three Months Ended June 30, | | Six Months Ended June 30, | |
|---|---|---|---|---|
| | 2004 | 2003 | 2004 | 2003 |
| Net income (loss), as reported | $ 295 | $ (609) | $ 596 | $(1,534) |
| Value of stock-based compensation expense determined under fair value based method for all awards, net of related tax effects | (97) | (61) | (164) | (120) |
| Pro forma net income (loss) | $ 198 | $ (670) | $ 432 | $(1,654) |
| Income (loss) per share: | | | | |
| Basic – as reported (Restated – Note 1a) | $ 0.02 | $ (0.06) | $0.03 | $ (0.14) |
| Basic – pro forma | $ 0.01 | $ (0.06) | $0.03 | $ (0.15) |
| Diluted – as reported (Restated – Note 1a) | $ 0.01 | $ (0.06) | $0.02 | $ (0.14) |
| Diluted – pro forma | $ 0.01 | $ (0.06) | $0.02 | $ (0.15) |

**Note 9 – Financing**

On December 29, 2003, the Company extended its existing accounts receivable-based credit line with Comerica Bank to fund future working capital requirements. This loan is a $3,000,000 Revolving Credit Line with the debt not to exceed the lesser of the Revolving Credit or the Borrowing Formula (80% of eligible accounts receivable up to 90 days from invoice date). At June 30, 2004, $3,000,000 was available and unused under the Credit Line. The Credit Line bears interest of Comerica Bank’s prime rate (4.00% at June 30, 2004) plus .5%, which is accrued and charged monthly. The Credit Line is secured by all of the Company’s and its subsidiary’s assets and expires on June 30, 2005.

**Note 10 – Ford Agreement**

On March 27, 2000, the Company entered into a Value Participation Agreement (“VPA”) with Ford Motor Company (“Ford”). Pursuant to the VPA, Ford agreed that, through December 31, 2004, the Company has the exclusive right to manufacture and supply CCS units to Ford’s Tier 1 suppliers for installation in Ford, Lincoln and Mercury branded vehicles produced and sold in North America (other than Ford branded vehicles produced by AutoAlliance International, Inc.). Ford is not obligated to purchase any CCS units under the VPA.

As part of the VPA, the Company granted to Ford warrants exercisable for Common Stock. A warrant for the right to purchase 82,197 shares of Common Stock at an exercise price of $2.75 per share was issued and fully vested on March 27, 2000. Additional warrants are to be granted and vested based upon annual and cumulative purchases by Ford’s Tier 1 suppliers of a specified number of CCS units throughout the length of the VPA.

On December 10, 2003, Ford earned an additional warrant for 216,690 shares of Common Stock at an exercise price of $5.75. The fair value of the warrant of $676,000 was determined using the Black-Scholes valuation model. This non-cash charge was recorded as a selling expense of $310,000, $160,000 and $206,000 for quarters ended June 30, 2003, September 30, 2003 and December 31, 2003, respectively. This warrant was issued on February 4, 2004 and has a expiration date five years from date of issuance.

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## ITEM 3
## CONTROLS AND PROCEDURES

Management, including the Company's President & Chief Executive Officer and Chief Financial Officer, evaluated the effectiveness of the design and operation of the Company's disclosure controls and procedures as of the period ended June 30, 2004. Based upon, and as of the date of that evaluation, the President & Chief Executive Officer and Chief Financial Officer concluded that the disclosure controls and procedures were effective, in all material respects, to ensure that information required to be disclosed in the reports the Company files and submits under the Exchange Act is recorded, processed, summarized and reported as and when required.

There was no change in our internal control over financial reporting identified in connection with such evaluation that occurred during our fiscal quarter ended June 30, 2004 that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

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**PART II**

**OTHER INFORMATION**

**ITEM 6. Exhibits and Reports on Form 8-K**

(a) Exhibits

| | |
|---|---|
| 31.1 | Rule 13a-14(a) Certification of Chief Executive Officer filed with original 10-QSB on August 9, 2004 |
| 31.2 | Rule 13a-14(a) Certification of Chief Financial Officer filed with original 10-QSB on August 9, 2004 |
| 31.3 | Rule 13a-14(a) Certificate of Chief Executive Officer filed with 10-QSB/A Amendment 1 |
| 31.4 | Rule 13a-14(a) Certification of Chief Financial Officer filed with 10-QSB/A Amendment 1 |
| 32.1 | Certification of Chief Executive Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, filed with original 10-QSB on August 9, 2004 |
| 32.2 | Certification of Chief Financial Officer Pursuant to 18 U.S.C. section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, filed with original 10-QSB on August 9, 2004 |
| 32.3 | Certification of Chief Executive Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Acto fo 2002, filed with 10-QSB/A Amendment No. 1 |
| 32.4 | Certification of Chief Financial Officer Pursuant to 18 U.S.C. section 1350, as adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, filed with 10-QSB/A Amendment No. 1 |

(b) Reports on Form 8-K

We furnished a Current Report on Form 8-K on May 7, 2004, reporting under Item 12 that on May 5, 2004, we announced our financial results for our first quarter ended March 31, 2004 and certain other information.

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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.

**Amerigon Incorporated**
(Registrant)

/s/ Daniel R. Coker

Daniel R. Coker
Chief Executive Officer
(Duly Authorized Officer)

Date: November 10, 2004

/s/ Barry G. Steele

Barry G. Steele
Chief Financial Officer
(Principal Financial Officer)

Date: November 10, 2004

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**Exhibit Index**

| | |
|---|---|
| 31.3 | Rule 13a-14(a) Certification of Chief Executive Officer. |
| 31.4 | Rule 13a-14(a) Certification of Chief Financial Officer. |
| 32.3 | Certification of Chief Executive Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002. |
| 32.4 | Certification of Chief Financial Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002. |

**Exhibit 31.3**

**CHIEF EXECUTIVE OFFICER'S CERTIFICATION**

I, Daniel R. Coker, certify that:

1. I have reviewed this quarterly report on Form 10-QSB/A of Amerigon Incorporated;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods presented in this report;
4. The small business issuer's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the small business issuer and have:
   - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
   - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
   - (c) Evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
   - (d) Disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and
5. The small business issuer's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer's board of directors (or persons performing the equivalent functions):
   - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and
   - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

Date: November 10, 2004

/s/ Daniel R. Coker

Daniel R. Coker
President & Chief Executive Officer

**Exhibit 31.4**

# CHIEF FINANCIAL OFFICER'S CERTIFICATION

I, Barry G. Steele, certify that:

1. I have reviewed this quarterly report on Form 10-QSB/A of Amerigon Incorporated;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the small business issuer as of, and for, the periods presented in this report;
4. The small business issuer's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the small business issuer and have:
   (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the small business issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
   (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
   (c) Evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
   (d) Disclosed in this report any change in the small business issuer's internal control over financial reporting that occurred during the small business issuer's most recent fiscal quarter (the small business issuer's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the small business issuer's internal control over financial reporting; and
5. The small business issuer's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the small business issuer's auditors and the audit committee of the small business issuer's board of directors (or persons performing the equivalent functions):
   (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the small business issuer's ability to record, process, summarize and report financial information; and
   (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the small business issuer's internal control over financial reporting.

Date: November 10, 2004

/s/ Barry G. Steele

Barry G. Steele
Chief Financial Officer

**Exhibit 32.3**

**CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report of Amerigon Incorporated (the "Company") on Form 10-QSB as filed with the Securities and Exchange Commission on August 9, 2004, as amended by Amendment No. 1 on Form 10-QSB/A for the period ended June 30, 2004 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Daniel R. Coker, President and Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. § 1350, as adopted pursuant to § 906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

/s/ Daniel R. Coker

Daniel R. Coker
President and Chief Executive Officer
November 10, 2004

Exhibit 32.4

**CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350,**
**AS ADOPTED PURSUANT TO**
**SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report of Amerigon Incorporated (the "Company") on Form 10-QSB as filed with the Securities and Exchange Commission on August 9, 2004, as amended by Amendment No. 1 on Form 10-QSB/A for the period ended June 30, 2004 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Barry G. Steele, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. § 1350, as adopted pursuant to § 906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

/s/ Barry G. Steele

Barry G. Steele
Chief Financial Officer
November 10, 2004