



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form 10-QSB/A-1

(Mark One)

QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended September 30, 2004

TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE EXCHANGE ACT

For the transition period from _____ to _____

Commission file number: 333-47924

BLASTGARD INTERNATIONAL, INC.

(Exact name of small business issuer as specified in its charter)

Colorado
(State or other jurisdiction of
incorporation or organization)

84-1506325
(IRS Employer
Identification No.)

12900 Automobile Blvd., Suite D, Clearwater, Florida 33762
(Address of principal executive offices)

(727) 592-9400
(issuer's telephone number)

(Former name, former address and former fiscal year, if changed since last report)

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 such shorter period that the issuer was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

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

Check whether the issuer filed all documents and reports required to be filed by Section 12, 13 or 15(d) of the Exchange Act after the distribution of securities under a plan confirmed by a court. Yes No

APPLICABLE ONLY TO CORPORATE ISSUERS

State the number of shares outstanding of each of the issuer's classes of common equity, as of the latest practicable date: As of October 31, 2004, the issuer had 21,176,625 shares of \$.001 par value common stock outstanding.

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



Purpose of this Amendment

BlastGard International, Inc. is filing this report on Form 10-QSB/A-1 to amend its quarterly report for the period ended September 30, 2004. The reasons that we are filing this amendment are as follows:

1. The financial statements have been revised to reflect retroactively all stock splits, the Statement of Changes in Shareholders' Equity has been revised to included all equity issuances since inception, and the disclosure in the notes has been revised with respect to earning per share, options and warrants.
2. Corrections have been made to the disclosure contained in the Section 302 Certifications by the company's Chief Executive Officer and Chief Financial Officer, which were filed as exhibits 31.1 and 31.2 to the original Form 10-QSB for the period ended September 30, 2004.

The Section 302 Certifications filed as exhibits 31.1 and 31.2 to the original Form 10-QSB for the period ended September 30, 2004, incorrectly stated that the certifying officers have designed internal controls over financial reporting. The requirement to design internal controls over financial reporting in accordance with Section 404 of the Sarbanes-Oxley Act, does not apply to the company until our first fiscal year ending after July 15, 2006, which for our company means our fiscal year ending December 31, 2006.

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PART II – OTHER INFORMATION

Item 6. Exhibits and Reports on Form 8-K

| Exhibit Number | Description |
|-----------------------|---|
| 31.1 | Section 302 Certification by the Corporation’s Chief Executive Officer. (Filed herewith.) |
| 31.2 | Section 302 Certification by the Corporation’s Chief Financial Officer. (Filed herewith.) |
| 32.1 | Section 906 Certification by the Corporation’s Chief Executive Officer. (Filed herewith.) |
| 32.2 | Section 906 Certification by the Corporation’s Chief Financial Officer. (Filed herewith.) |

Reports on Form 8-K

On August 30, 2004, the Company filed a current report on Form 8-K to report that it had settled a past due loan.

SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

BLASTGARD INTERNATIONAL, INC.

Dated: March 15, 2005

By: /s/ James F. Gordon

James F. Gordon, Chief Executive Officer

Dated: March 15, 2005

By: /s/ Michael J. Gordon

Michael J. Gordon, Chief Financial Officer and
Principal Accounting Officer



BLASTGARD INTERNATIONAL, INC.
(A Development Stage Company)

Condensed Balance Sheet
(Unaudited)

September 30, 2004

Assets

Current Assets:

Cash \$ 167,932

Total current assets 167,932

Property and equipment, net 17,283

Deferred costs 4,485

\$ 189,700

Liabilities and Shareholders' Equity

Current Liabilities:

Accounts payable and accrued expenses \$ 78,380

Note payable (Notes 4) 100,000

Accrued interest payable (Note 4) 6,500

Accrued interest payable to shareholder (Note 2) 1,072

Total current liabilities 185,952

Shareholders' equity (Note 5):

Preferred stock, -0- shares outstanding —

Common stock, 21,176,625 shares outstanding 21,177

Outstanding common stock options 59,712

Outstanding common stock warrants 243,251

Additional paid-in capital 1,785,281

Deficit accumulated during development stage (2,105,673)

Total shareholder's equity 3,748

\$ 189,700

See accompanying notes to condensed financial statements



BLASTGARD INTERNATIONAL, INC.
(A Development Stage Company)

Condensed Statements of Operations
(Unaudited)

| | Three Months Ended September 30, 2004 | Nine Months Ended September 30, 2004 | September 26, 2003 (Inception) Through September 30, 2003 | September 26, 2003 (Inception) Through September 30, 2004 |
|---|--|---|--|--|
| Revenues: | | | | |
| Sales | \$ 595 | \$ 595 | \$ — | \$ 595 |
| Licensing fees | — | — | 5,000 | 5,000 |
| Total revenues | 595 | 595 | 5,000 | 5,595 |
| Operating expenses: | | | | |
| Stock-based compensation (Note 5): | | | | |
| Officers and directors | — | — | 12,500 | 12,500 |
| Consulting services | — | 1,154,000 | — | 1,154,000 |
| Granted stock options | 4,186 | 17,262 | — | 17,262 |
| General and administrative | 371,437 | 839,717 | — | 843,872 |
| Research and development | 47,106 | 101,447 | — | 101,447 |
| Contract settlement fee (Note 5) | — | 16,000 | — | 16,000 |
| Depreciation and amortization | 866 | 2,571 | — | 2,571 |
| Gain on settlement of liabilities (Note 4) | (121,500) | (123,965) | — | (123,965) |
| Loss on disposal of assets | — | 1,834 | — | 1,834 |
| Total operating expenses | 302,095 | 2,008,866 | 12,500 | 2,025,521 |
| Operating loss | (301,500) | (2,008,271) | (7,500) | (2,019,926) |
| Interest income | 748 | 755 | — | 755 |
| Interest expense (Note 4) | (2,500) | (86,502) | — | (86,502) |
| Loss before income taxes | (303,252) | (2,094,018) | (7,500) | (2,105,673) |
| Income tax provision (Note 3) | — | — | — | — |
| Net loss | \$ (303,252) | \$ (2,094,018) | \$ (7,500) | (2,105,673) |
| Basic and diluted loss per share | \$ (0.01) | \$ (0.10) | \$ (0.00) | |
| Basic and diluted weighted average common shares outstanding | 21,121,180 | 20,378,272 | 12,376,000 | |

See accompanying notes to condensed financial statements

BLASTGARD INTERNATIONAL, INC.
(A Development Stage Company)
Statement of Change in Shareholder's Equity
(Unaudited)

| | Common Stock | | Outstanding Common Stock Options | Outstanding Common Stock Warrants | Additional Paid-In Capital | Deficit Accumulated During Development Stage | Total |
|--|-------------------|------------------|---|--|----------------------------------|--|------------------|
| | Shares | Par Value | | | | | |
| Balance at September 26, 2003 (inception) | — | \$ — | \$ — | \$ — | \$ — | \$ — | \$ — |
| September 2003, stock issued to officers in exchange for services (Note 2) | 12,376,000 | 12,376 | — | — | 124 | — | 12,500 |
| Net loss, period ended December 31, 2003 | — | — | — | — | — | (11,655) | (11,655) |
| | <u>12,376,000</u> | <u>12,376</u> | <u>—</u> | <u>—</u> | <u>124</u> | <u>(11,655)</u> | <u>845</u> |
| January 2004, sale of common stock (Note 5) | 5,824,000 | 5,824 | — | — | (5,504) | — | 320 |
| January 2004, stock issued in recapitalization with OPUS Resource Group (Note 1) | 879,381 | 879 | 223,308 | 293,250 | (1,123,849) | — | (606,412) |
| January 31, 2004, following recapitalization | <u>19,079,381</u> | <u>19,079</u> | <u>223,308</u> | <u>293,250</u> | <u>(1,129,229)</u> | <u>(11,655)</u> | <u>(605,247)</u> |
| February 2004, sale of common stock (Note 5) | 200,000 | 200 | — | — | 199,800 | — | 200,000 |
| February 2004, granted stock options (Note 5) | — | — | 9,400 | — | — | — | 9,400 |
| March 2004, expired stock options and warrants (Note 5) | — | — | (180,808) | (49,999) | 230,807 | — | — |
| March 2004, stock issued in exchange for consulting services (Note 5) | 704,000 | 704 | — | — | 703,296 | — | 704,000 |
| March 2004, stock issued as payment for contract settlement fee (Note 5) | 16,000 | 16 | — | — | 15,984 | — | 16,000 |
| April 2004, granted stock options (Note 5) | — | — | 3,446 | — | — | — | 3,446 |
| April through September 2004, sale of common stock (Note 5) | 758,201 | 759 | — | — | 1,136,542 | — | 1,137,301 |
| May 2004, stock issued in exchange for consulting services (Note 5) | 300,000 | 300 | — | — | 449,700 | — | 450,000 |
| August 2004, stock issued in exchange for debt repayment (Note 4) | 119,000 | 119 | — | — | 178,381 | — | 178,500 |
| Vesting of stock options (Note 5) | — | — | 4,366 | — | — | — | 4,366 |
| Net loss, nine months ended September 30, 2004 | — | — | — | — | — | (2,094,018) | (2,094,018) |
| Balance at September 30, 2004 | <u>21,176,582</u> | <u>\$ 21,177</u> | <u>\$ 59,712</u> | <u>\$ 243,251</u> | <u>\$ 1,785,281</u> | <u>\$ (2,105,673)</u> | <u>\$ 3,748</u> |

See accompanying notes to condensed financial statements





BLASTGARD INTERNATIONAL, INC.
(A Development Stage Company)
Condensed Statements of Cash Flows
(Unaudited)

| | Nine Months Ended September 30, 2004 | September 26, 2003 (Inception) Through September 30, 2003 | September 26, 2003 (Inception) Through September 30, 2004 |
|---|---|--|--|
| Net cash used in operating activities | \$(1,026,664) | \$ — | \$(1,022,179) |
| Cash flows from investing activities: | | | |
| Payments for deferred costs | — | — | (4,485) |
| Purchases of property and equipment | (17,705) | — | (17,705) |
| Net cash used in investing activities | (17,705) | — | (22,190) |
| Cash flows from financing activities: | | | |
| Proceeds from the sale of common stock (Note 5) | 1,337,301 | — | 1,337,301 |
| Principal payments on notes payable | (125,000) | — | (125,000) |
| Net cash provided by financing activities | 1,212,301 | — | 1,212,301 |
| Net change in cash | 167,932 | — | 167,932 |
| Cash, beginning of period | — | — | — |
| Cash, end of period | \$ 167,932 | \$ — | \$ 167,932 |
| Supplemental disclosure of cash flow information: | | | |
| Cash paid during the period for: | | | |
| Interest | \$ 5,000 | \$ — | \$ 5,000 |
| Income taxes | \$ — | \$ — | \$ — |
| Noncash investing and financing transactions: | | | |
| Common stock issued in exchange for debt repayment (Note 4) | \$ 178,500 | \$ — | \$ 178,500 |

See accompanying notes to condensed financial statements



BLASTGARD INTERNATIONAL, INC.
(A Development Stage Company)

Notes to Condensed Financial Statements
(Unaudited)

Note 1: Basis of presentation

The financial statements presented herein have been prepared by the Company in accordance with the accounting policies in its Form 10-KSB dated December 31, 2003, and should be read in conjunction with the notes thereto.

In the opinion of management, all adjustments (consisting only of normal recurring adjustments) which are necessary to provide a fair presentation of operating results for the interim periods presented have been made. The results of operations for the periods presented are not necessarily indicative of the results to be expected for the year.

Financial data presented herein are unaudited.

Agreement and Plan of Reorganization

On January 31, 2004, Opus Resource Group, Inc. ("OPUS"), the former Registrant, entered into an Agreement and Plan of Reorganization (the "Agreement") with BlastGard Technologies, Inc. ("BTI"), a Florida corporation. Under the terms of the Agreement, OPUS agreed to acquire all of the issued and outstanding common stock of BTI in exchange for 18,200,000 shares of its common stock. Following the acquisition, the former shareholders of BTI held approximately 94.4 percent of the Company's outstanding common stock, resulting in a change in control. In addition, BTI became a wholly-owned subsidiary of OPUS. However, for accounting purposes, the acquisition has been treated as a recapitalization of BTI, with OPUS the legal surviving entity. Since OPUS had minimal assets and no operations, the recapitalization has been accounted for as the sale of 879,381 shares of BTI common stock for the net liabilities of OPUS. Therefore, the historical financial information prior to the date of the reverse business acquisition, is the financial information of BTI.

On March 31, 2004, OPUS changed its name to BlastGard International, Inc.

The Company is in the development stage in accordance with Statements of Financial Accounting Standards (SFAS) No. 7 "Accounting and Reporting by Development Stage Enterprises". As of September 30, 2004, the Company has devoted substantially all of its efforts to financial planning, raising capital and developing markets.

Note 2: Related party transactions

During the nine months ended September 30, 2004, officers paid expenses on behalf of the Company totaling \$49,173 and advanced the Company an additional \$27,000. The Company repaid the officers in full as of September 30, 2004.

As part of the reverse business acquisition, the Company obtained a liability owed to a former officer. The Company owed the former officer \$1,441 for expenses paid on behalf of the Company, which was repaid as of June 30, 2004.

As part of the reverse business acquisition, the Company obtained a liability for accrued interest owed to a shareholder. The accrued interest liability, totaling \$1,072, remained unpaid at September 30, 2004 and is included in the accompanying condensed financial statements as "Accrued interest payable to shareholder".



On September 26, 2003, the Company issued 12,376,000 shares of its common stock to its officers and directors in exchange for administrative services and the patent-pending BlastWrap® technology. The Company’s common stock had no market value on the transaction date; therefore the transaction was valued at the fair value of the services totaling \$12,500, or \$.001 per share.

Note 3: Income taxes

The Company records its income taxes in accordance with Statement of Financial Accounting Standard No. 109, “Accounting for Income Taxes”. The Company incurred net operating losses during all periods presented resulting in a deferred tax asset, which was fully allowed for; therefore, the net benefit and expense resulted in no income taxes.

Note 4: Notes payable

The Company’s promissory note payable consists of the following at September 30, 2004:

| | |
|---|-----------|
| Promissory note payable, 10 percent interest rate, 18% default interest rate, matured March 31, 2004, unsecured | \$100,000 |
|---|-----------|

The note is in default as of September 30, 2004.

Accrued interest payable on the note totaled \$6,500 at September 30, 2004.

Debt Settlement

On August 24, 2004, the Company settled, as payment in full, a past-due promissory note. Under the original terms of the note, the Company agreed to pay the principal amount of \$250,000, plus interest at the rate of 10% per annum. Accrued interest as of June 30, 2004 was \$25,000. Pursuant to the original loan agreement, the Company also had agreed to issue 3,334 shares (adjusted to reflect stock splits) of common stock and guaranteed that the shares would have a market value of \$125,000 as of June 30, 2004 (the shares were never issued). The \$125,000 was capitalized as debt issue costs and amortized to interest expense over the term of the note, with all \$125,000 charged to interest expense as of June 30, 2004.

In full payment of the promissory note and in settlement of any and all obligations the Company had under the original loan agreement, the Company paid to the lender \$100,000 in cash, issued 119,000 shares of restricted common stock, and delivered to the lender 50,000 shares that were already outstanding in the name of Robert P. Gordon, a former officer and former director of the Company. The 50,000 shares from Robert P. Gordon were from the 100,000 shares held in escrow for the benefit of the Company to pay any contingent or undisclosed liabilities, pursuant to the Agreement and Plan of Reorganization between the Company and BlastGard Technologies, Inc. dated January 31, 2004.

The 119,000 common shares issued by the Company were valued at \$1.50 per share, or \$178,500, based on contemporaneous common stock sales to unrelated third-party investors. The consideration paid by the Company to settle the debt totaled \$278,500 (\$100,000 in cash and \$178,500 in stock). The value of the debt totaled \$400,000 (\$250,000 in principal, \$25,000 in accrued interest, and \$125,000 in debt issue costs). As a result, the Company recorded a \$121,500 gain on the debt settlement, which is included in the accompanying condensed financial statements as “Gain on settlement of liabilities”.



Note 5: Shareholders' equity

Reverse stock split

On March 12, 2004, the Company's Board of Directors declared a 1 for 5 reverse split of its \$.001 par value common stock for shareholders of record on March 31, 2004. The stock split reduced the number of common shares outstanding from 99,916,903 to 19,983,424 on March 31, 2004. Shares issued prior to March 31, 2004 have been retroactively restated to reflect the impact of the reverse split.

Common stock

During January 2004, prior to the recapitalization, BTI sold 5,824,000 shares of its common stock to unrelated, third-party investors for \$320.

During February 2004, the Company sold 200,000 shares of its common stock to unrelated, third-party investors for \$200,000, or \$1.00 per share.

On March 30, 2004, the Company issued 704,000 shares of its common stock in exchange for business consulting services. The common stock was valued at \$1.00 per share on the transaction date based on contemporaneous sales of stock to unrelated third-party investors. Stock-based compensation expense of \$704,000 was recognized in the accompanying condensed financial statements for the nine months ended September 30, 2004.

On March 31, 2004, the Company issued 16,000 shares of its common stock to settle a disputed contract. The common stock was valued at \$1.00 per share on the transaction date based on contemporaneous sales of stock to unrelated third-party investors. The \$16,000 fee is included in the accompanying condensed financial statements as "Contract settlement fee".

From April through September 2004, the Company sold 758,201 shares of its common stock to unrelated, third-party investors for \$1,137,301, or \$1.50 per share.

On May 26, 2004, the Company issued 300,000 shares of its common stock in exchange for business consulting services. The common stock was valued at \$1.50 per share on the transaction date based on contemporaneous sales of stock to unrelated third-party investors. Stock-based compensation expense of \$450,000 was recognized in the accompanying condensed financial statements for the nine months ended September 30, 2004.

On August 24, 2004, the Company issued 119,000 shares of its common stock in exchange for the payment of a promissory note (see Note 4). The common stock was valued at \$1.50 per share on the transaction date based on contemporaneous sales of stock to unrelated third-party investors

Options granted to non-employees, accounted for under the fair value method

On February 17, 2004, the Company granted a consultant options to purchase an aggregate of 40,000 shares of the Company's common stock at an exercise price of \$2.00 per share. Half of the options vested on the date of grant, the remaining 20,000 options vest on January 1, 2005. The options expire on December 31, 2007. On February 17, 2004 the market value of the stock was \$.75 per share. The Company determined that the options had a fair value of approximately \$.47 per share, or \$18,800, in accordance with SFAS 123. As a result, \$9,400 was recorded as stock-based compensation in the accompanying condensed financial statements for the 20,000 options that had vested as of September 30, 2004.

During April and May 2004, the Company granted three consultants options to purchase an aggregate of 27,000 shares of the Company's common stock at an exercise price of \$2.00 per share. The Company subsequently terminated one consultant's agreement and cancelled 11,250 options. The options vest at a rate of 1,500 per month over a period of 18 months. The options expire on December 31, 2008. The fair market value of the stock



was \$1.50 per share on the date of grant. The Company determined that the options had a fair value of approximately \$.92 per share, or \$24,813, in accordance with SFAS 123. As a result, \$7,812 was recorded as stock-based compensation in the accompanying condensed financial statements for the options that had vested as of September 30, 2004.

Options granted to employees, accounted for under the intrinsic value method

On January 31, 2004, the Company granted its officers options to purchase an aggregate of 1,860,000 shares (post-split) of the Company's common stock at an exercise price of \$2.00 per share. The options vest as follows:

| Number of Options | Date Vested |
|----------------------|-------------------|
| 40,000 | February 23, 2004 |
| 600,000 | June 1, 2004 |
| 630,000 | January 1, 2005 |
| 590,000 | January 1, 2006 |
| <u>1,860,000</u> | |

The options expire on December 31, 2007. There were no options granted with exercise prices that equaled or were less than the fair value of the underlying stock on the date of grant.

On January 31, 2004 the market value of the stock was \$1.07 per share. The Company determined that the options had a fair value of approximately \$.70 per share, or \$1,310,360, in accordance with SFAS 123. Had compensation expense been recorded based on the fair value at the grant date, and charged to expense over vesting periods, consistent with the provisions of SFAS 123, the Company's net loss and net loss per share would have increased to the pro forma amounts indicated below:

| | September 30, 2004 |
|--|-----------------------|
| Net loss, as reported | \$(2,098,518) |
| Decrease due to: | |
| Employee stock options | (450,877) |
| Pro forma net loss | <u>\$(2,549,395)</u> |
| As reported: | |
| Net loss per share - basic and diluted | \$ (0.10) |
| Pro Forma: | |
| Net loss per share - basic and diluted | <u>\$ (0.13)</u> |



Following is a schedule of changes in common stock options and warrants from September 26, 2003 (inception) through September 30, 2004:

| <u>Description</u> | <u>Options</u> | <u>Warrants</u> |
|---|------------------|-----------------|
| Outstanding at September 26, 2003 (inception) | — | — |
| Granted | — | — |
| Exercised | — | — |
| Expired/cancelled | — | — |
| | <u>—</u> | <u>—</u> |
| Outstanding at December 31, 2003 | — | — |
| Acquired through recapitalization | 131,420 | 90,000 |
| Granted | 1,927,000 | — |
| Exercised | — | — |
| Expired/cancelled | (114,495) | (20,000) |
| | <u>1,943,925</u> | <u>70,000</u> |
| Outstanding at September 30, 2004 | 1,943,925 | 70,000 |

Loss per common share

The Company reports net loss per share using a dual presentation of basic and diluted loss per share. Basic net loss per share excludes the impact of common stock equivalents. Diluted net loss per share utilizes the average market price per share when applying the treasury stock method in determining common stock equivalents. As of September 30, 2004, there were 1,943,925 vested common stock options outstanding, which were excluded from the calculation of net loss per share-diluted because they were antidilutive. Also excluded from the calculation of net loss per share-diluted were 70,000 outstanding common stock warrants, which would also be antidilutive.



EXHIBIT INDEX

| <u>Exhibit Number</u> | <u>Description</u> |
|-----------------------|---|
| 31.1 | Section 302 Certification by the Corporation's Chief Executive Officer. (Filed herewith.) |
| 31.2 | Section 302 Certification by the Corporation's Chief Financial Officer. (Filed herewith.) |
| 32.1 | Section 906 Certification by the Corporation's Chief Executive Officer. (Filed herewith.) |
| 32.2 | Section 906 Certification by the Corporation's Chief Financial Officer. (Filed herewith.) |



Exhibit 31.1

CERTIFICATION PURSUANT TO
18 U.S.C. ss.1350, AS ADOPTED PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, James F. Gordon, Chief Executive Officer of BlastGard International, Inc., certify that:

1. I have reviewed this quarterly report on Form 10-QSB for the period ended September 30, 2004, as amended, of BlastGard International, Inc.;
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 registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) 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)) for the registrant 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 registrant, 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) evaluated the effectiveness of the registrant'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
 - (c) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant'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 registrant'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 registrant's internal control over financial reporting.

March 15, 2005

/s/ James F. Gordon

James F. Gordon, Chief Executive Officer



Exhibit 31.2

CERTIFICATION PURSUANT TO
18 U.S.C. ss.1350, AS ADOPTED PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Michael J. Gordon, Chief Financial Officer of BlastGard International, Inc., certify that:

1. I have reviewed this quarterly report on Form 10-QSB for the period ended September 30, 2004, as amended, of BlastGard International, Inc.;
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 registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) 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)) for the registrant 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 registrant, 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) evaluated the effectiveness of the registrant'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
 - (c) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant'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 registrant'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 registrant's internal control over financial reporting.

March 15, 2005

/s/ Michael J. Gordon

Michael J. Gordon, Chief Financial Officer



Exhibit 32.1

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

Solely for the purposes of complying with, and the extent required by 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, the undersigned certifies, in his capacity as the Chief Executive Officer of BlastGard International, Inc., that, to his knowledge, the Quarterly Report of the company on Form 10-QSB for the period ended September 30, 2004, as amended, fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 and that the information contained in the report fairly presents, in all material respects, the company's financial condition and results of operations.

March 15, 2005

/s/ James F. Gordon

James F. Gordon, Chief Executive Officer



Exhibit 32.2

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

Solely for the purposes of complying with, and the extent required by 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, the undersigned certifies, in his capacity as the Chief Financial Officer of BlastGard International, Inc., that, to his knowledge, the Quarterly Report of the company on Form 10-QSB for the period ended September 30, 2004, as amended, fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 and that the information contained in the report fairly presents, in all material respects, the company's financial condition and results of operations.

March 15, 2005

/s/ Michael J. Gordon

Michael J. Gordon, Chief Financial Officer