

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

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**FORM 10-Q/A  
Amendment No. 2**

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

For the quarterly period ended September 30, 2008

OR

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

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

Commission file number: 0-21419

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**Cardo Medical, Inc.**

(Exact name of Registrant as Specified in its Charter)

**Delaware**

(State or Other Jurisdiction of Incorporation or Organization)

**23-2753988**

(I.R.S. Employer Identification No.)

**8899 Beverly Boulevard, Suite 619**

**Los Angeles, California 90048**

(Address of Principal Executive Offices including Zip Code)

**(310) 274-2036**

(Registrant's Telephone Number, Including Area Code)

**N/A**

(Former name, former address and former fiscal year, if change 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. 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 a 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 ☒

#### **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 September 30, 2008, 203,360,271 shares of the issuer's common stock, par value of \$0.001 per share, were outstanding.

## **EXPLANATORY NOTE**

Cardo Medical, Inc. is filing this Amendment No. 2 to its Quarterly Report on Form 10-Q for the period ended September 30, 2008, filed with the Securities and Exchange Commission (the "SEC") on November 14, 2008 (the "Original Filing") and amended by Amendment No. 1 on Form 10-Q/A filed with the SEC on March 30, 2009, to include certain language required in the certifications of its chief executive officer and chief financial officer that was omitted previously. This Form 10-Q/A continues to speak as of the date of the Original Filing, September 30, 2008.

## **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.

Date: May 14, 2009

**CARDO MEDICAL, INC.**

By: /s/ Andrew Brooks

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Andrew Brooks  
Chief Executive Officer

By: /s/ Derrick Romine

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Derrick Romine  
Chief Financial Officer

## **INDEX TO EXHIBITS**

<b>EXHIBIT NO.</b>	<b>EXHIBIT DESCRIPTION</b>
31.1	Certification of Andrew Brooks, Chief Executive Officer of Cardo Medical, Inc., as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.2	Certification of Derrick Romine, Chief Financial Officer of Cardo Medical, Inc., as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.