

SOCKET COMMUNICATIONS INC
Form S-8 POS
April 12, 2005

As filed with the Securities and Exchange Commission on April 12, 2005
Registration No. 333-123396

SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

Post-Effective Amendment No. 1
to

FORM S-8
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

SOCKET COMMUNICATIONS, INC.
(Exact name of Registrant as specified in its charter)

DELAWARE

(State or other jurisdiction of
incorporation or organization)

94-3155066

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

37400 Central Court
Newark, CA 94560
(Address of principal executive offices)

AMENDED AND RESTATED 1995 STOCK PLAN
2004 EQUITY INCENTIVE PLAN
(Full title of the Plans)

David W. Dunlap
Chief Financial Officer
Socket Communications, Inc
37400 Central Court
Newark, CA 94560
(510) 744-2700
(Name, address, and telephone number, including area code, of agent for service)

Copy to:
Herbert P. Fockler, Esq.
Wilson Sonsini Goodrich & Rosati
Professional Corporation
650 Page Mill Road
Palo Alto, CA 94304-1050
(650) 493-9300

EXPLANATORY STATEMENT:

Socket Communications, Inc. (the "Registrant") is filing this Post-Effective Amendment No. 1, to the Registration Statement on Form S-8 filed with the Securities and Exchange Commission on March 16, 2005, solely for the purpose of amending the Consent of Moss Adams LLP filed as Exhibit 23.1.

Item 8. Exhibits.

Listed below are documents filed or furnished as part of this Post-Effective Amendment No. 1.

| Exhibit Number | Description |
|-----------------------|--|
| 23.1 | Consent of Moss Adams LLP, Independent Registered Public Accounting Firm |

SIGNATURES

THE REGISTRANT

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has duly caused this Post-Effective Amendment No. 1 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Newark, State of California, on this 11th day of April, 2005.

SOCKET COMMUNICATIONS, INC.

By: /s/ David W. Dunlap
David W. Dunlap
Chief Financial Officer and Vice
President of
Finance and Administration

Pursuant to the requirements of the Securities Act of 1933, this report has been signed by the following persons on behalf of the Registrant in the capacities and on the dates indicated.

| <u>Signature</u> | <u>Title</u> | <u>Date</u> |
|---|---|--------------------|
| <u>/s/ Kevin J. Mills</u> Kevin J. Mills | President and Chief Executive Officer (Principal Executive Officer) and Director | April 11, 2005 |
| <u>/s/ David W. Dunlap</u> David W. Dunlap | Chief Financial Officer and Vice President of Finance and Administration (Principal Financial and Accounting Officer) | April 11, 2005 |
| <u>/s/ Charlie Bass</u> Charlie Bass | Chairman of the Board | April 11, 2005 |
| <u>/s/ Micheal L. Gifford</u> Micheal L. Gifford | Executive Vice President and Director | April 11, 2005 |
| <u>/s/ Enzo Torresi</u> Enzo Torresi | Director | April 11, 2005 |

| | | |
|---|----------|----------------|
| <u>/s/ Gianluca Rattazzi</u> Gianluca Rattazzi | Director | April 11, 2005 |
| <u>/s/ Peter Sealey</u> Peter Sealey | Director | April 11, 2005 |
| <u>/s/ Leon Malmed</u> Leon Malmed | Director | April 11, 2005 |

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

EXHIBITS

Post-Effective Amendment No. 1 to Form S-8

SOCKET COMMUNICATIONS, INC.

INDEX TO EXHIBITS

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| 23.1 | Consent of Moss Adams LLP, Independent Registered Public Accounting Firm |

Exhibit 23.1

**CONSENT OF MOSS ADAMS LLP
INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Registration Statement on Form S-8 pertaining to the Amended

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and Restated 1995 Stock Plan and 2004 Equity Incentive Plan of Socket Communications, Inc. of our report dated February 11, 2005, with respect to the consolidated financial statements of Socket Communications, Inc., Socket Communications, Inc. management's assessment of the effectiveness of internal control over financial reporting, and the effectiveness of internal control over financial reporting of Socket Communications, Inc., included in its Annual Report (Form 10-K) for the year ended December 31, 2004, filed with the Securities and Exchange Commission.

/s/ MOSS ADAMS LLP

San Francisco, California
March 16, 2005
