

**UNITED STATES**

**SECURITIES AND EXCHANGE COMMISSION**

Washington, DC. 20549

**FORM 10-QSB/A**

Quarterly Report Pursuant to Section 13 or 15 (d)  
of the Securities Exchange Act of 1934

For the quarterly period ended  
**June 30, 2007**

Commission File Number **0-19437**

**CELLULAR TECHNICAL SERVICES COMPANY, INC.**  
(Exact Name of Small Business Issuer as Specified in Its Charter)

**Delaware**

(State or Other Jurisdiction of  
Incorporation or Organization)

**11-2962080**

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

**20 East Sunrise Highway, Suite 200, Valley Stream, New York 11581**  
(Address of Principal Executive Offices)

Issuer's telephone number, including area code: **(516) 568-0100**

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 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 is a shell company (as defined in Rule 12b-2 of the Exchange Act) Yes  No

4,586,757 Common Shares were outstanding as of July 9, 2007

Transitional Small Business Disclosure Format. Yes  No

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This amendment is being filed to correct the Net Income (Loss) per share data for the periods ended June 30, 2007, as contained in the Condensed Consolidated Statement of Operations.

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**CELLULAR TECHNICAL SERVICES COMPANY, INC.**  
**CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS**  
(UNAUDITED)

(in 000's, except per share amounts)

|   | <u>Six Months Ended</u> |         | <u>Three Months Ended</u> |         |
|---|-------------------------|---------|---------------------------|---------|
|   | <u>June 30,</u>         |         | <u>June 30,</u>           |         |
|   | 2007                    | 2006    | 2007                      | 2006    |
| REVENUES                                | --                      |         |                           |         |
| COSTS AND EXPENSES                      |                         |         |                           |         |
| General and administrative              | 137                     | 74      | 104                       | 39      |
| Total Costs and Expenses                | 137                     | 74      | 104                       | 39      |
| LOSS FROM OPERATIONS                    | (137)                   | (74)    | (104)                     | (39)    |
| INTEREST INCOME                         | 86                      | 77      | 43                        | 42      |
| INCOME (LOSS) BEFORE TAX                | (51)                    | 3       | (61)                      | 3       |
| PROVISION FOR INCOME TAX                | --                      |         | --                        |         |
| NET INCOME (LOSS)                       | \$ (51)                 | \$ 3    | \$ (61)                   | \$ 3    |
| BASIC AND DILUTED SHARE<br>DATA:        |                         |         |                           |         |
| NET INCOME (LOSS)                       | \$ (0.01)               | \$ 0.00 | \$ (0.01)                 | \$ 0.00 |
| WEIGHTED AVERAGE SHARES<br>OUTSTANDING: |                         |         |                           |         |
| Basic                                   | 4,587                   | 4,587   | 4,587                     | 4,587   |
| Diluted                                 | 4,587                   | 4,654   | 4,587                     | 4,654   |

The accompanying notes are an integral part of these condensed consolidated financial statements.

**PART II. OTHER INFORMATION**

**Item 6. Exhibits**

Exhibit 31.1 Rule 13a-14(a) Certification by Chief Financial Officer  
Exhibit 31.2 Rule 13a-14(a) Certification by Chief Executive Officer  
Exhibit 32.1 Section 1350 Certification

**SIGNATURES**

In accordance with the requirements of the Exchange Act, the Registrant caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

CELLULAR TECHNICAL SERVICES COMPANY, INC.

By: /s/Kenneth Block  
Kenneth Block  
Secretary and Chief Financial Officer  
August 24, 2007

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**Rule 13a-14(a) Certification**

I, Kenneth Block, certify that:

1. I have reviewed this amended quarterly report of Cellular Technical Services Company, 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 small business issuer as of, and for, the periods presented in this report;
4. The small business issuer'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 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) 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
  - (c) 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(s) 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.

By: /s/Kenneth Block  
Kenneth Block  
Secretary and Chief Financial Officer  
August 24, 2007

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**Rule 13a-14(a) Certification**

I, Stephen Katz, certify that:

1. I have reviewed this amended quarterly report of Cellular Technical Services Company, 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 small business issuer as of, and for, the periods presented in this report;
4. The small business issuer'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 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) 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
  - (c) 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(s) 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.

By: /s/Stephen Katz  
Stephen Katz  
Chief Executive Officer  
August 24, 2007

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**Section 1350 Certification**

In connection with the filing of the Amended Quarterly Report on Form 10-QSB/A for the quarter ended June 30, 2007 (the "Report") by Cellular Technical Services Company, Inc. ("Registrant"), each of the undersigned hereby certifies that:

1. The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended, and
2. The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Registrant.

By: /s/Stephen Katz  
Stephen Katz  
Chief Executive Officer  
August 24, 2007

By: /s/Kenneth Block  
Kenneth Block  
Secretary and Chief Financial Officer  
August 24, 2007

A signed original of this written statement required by Section 1350 has been provided to Cellular Technical Services Company, Inc. and will be retained by Cellular Technical Services Company, Inc. and furnished to the Securities and Exchange Commission or its staff upon request.

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