

INTER PARFUMS INC  
Form 10-Q/A  
September 06, 2012

**UNITED STATES**

**SECURITIES AND EXCHANGE COMMISSION**

**WASHINGTON, D.C. 20549**

**FORM 10-Q/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, 2012.

**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 No. **0-16469**

***INTER PARFUMS, INC.***

(Exact name of registrant as specified in its charter)

Delaware 13-3275609  
(State or other jurisdiction of (I.R.S. Employer  
incorporation or organization) Identification No.)

551 Fifth Avenue, New York, New York 10176  
(Address of Principal Executive Offices) (Zip Code)

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(212) 983-2640

(Registrants telephone number, including area code)

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 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 definition of “large accelerated filer,” “accelerated filer” and “smaller reporting company” in Rule 12b-2 of the Exchange Act).

Large accelerated Filer

Accelerated filer

Non-accelerated filer  (Do not check if a smaller reporting company) 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

Indicate the number of shares outstanding of each of the issuer’s classes of common stock, as of the latest practicable date.

At August 6, 2012, there were 30,567,181 shares of common stock, par value \$.001 per share, outstanding.

**EXPLANATORY NOTE**

The purpose of this Amendment No. 1 to the Quarterly Report on Form 10-Q of Inter Parfums, Inc. (the “Company”) for the period ended June 30, 2012 as originally filed with the Securities and Exchange Commission on August 8, 2012 (the “Original Form 10-Q”), is to (i) furnish Exhibit 101 to the Form 10-Q in accordance with Rule 405 of Regulation S-T and (ii) correct a rounding error in the table on page 13, note 9, relating to the denominator for diluted earnings per, which did not have any effect on diluted earnings per share.

Other than the corrections to the table on page 13, note 9, discussed above, no other changes have been made to the Original Form 10-Q, and this Amendment No. 1 to the Form 10-Q does not modify or update in any way disclosures made in the Original Form 10-Q. This Amendment No. 1 to the Form 10-Q speaks as of the original filing date of the Original Form 10-Q, and does not reflect events that may have occurred subsequent to the original filing date.

Pursuant to Rule 406T of Regulation S-T, the Interactive Data Files on Exhibit 101 hereto are deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, are deemed not filed for purposes of Section 18 of the Securities and Exchange Act of 1934, as amended, and otherwise are not subject to liability under those sections.

**Notes to Consolidated Financial Statements****9. Net Income Attributable to Inter Parfums, Inc. Common Shareholders:**

Net income attributable to Inter Parfums, Inc. per common share (“basic EPS”) is computed by dividing net earnings attributable to Inter Parfums, Inc. by the weighted-average number of shares outstanding. Net earnings attributable to Inter Parfums, Inc. per share assuming dilution (“diluted EPS”), is computed using the weighted average number of shares outstanding, plus the incremental shares outstanding assuming the exercise of dilutive stock options and warrants using the treasury stock method. The reconciliation between the numerators and denominators of the basic and diluted EPS computations is as follows:

(In thousands)	Three months ended		Six months ended	
	June 30, 2012	2011	June 30, 2012	2011
Numerator:				
Net income attributable to Inter Parfums, Inc.	\$6,008	\$4,993	\$21,505	\$17,752
Effect of dilutive securities of consolidated subsidiary	—	(5 )	—	(59 )
Numerator for diluted earnings per share	\$6,008	\$4,988	\$21,505	\$17,693
Denominator:				
Weighted average shares	30,563	30,506	30,557	30,490
Effect of dilutive securities:				
Stock options and warrants	125	189	130	174
Denominator for diluted earnings per share	30,688	30,695	30,687	30,664
Earnings per share:				
Net income attributable to Inter Parfums, Inc. common shareholders:				
Basic	\$0.20	\$0.16	\$0.70	\$0.58
Diluted	0.20	0.16	0.70	0.58

Not included in the above computations is the effect of antidilutive potential common shares which consist of outstanding options to purchase 0.23 million shares of common stock for both the three and six month periods ended June 30, 2012, and 0.1 million shares of common stock for both the three and six month periods ended June 30, 2011.



**Item 6. Exhibits.**

Exhibit No. Description

31.1	Certifications required by Rule 13a-14(a) of Chief Executive Officer
31.2	Certifications required by Rule 13a-14(a) of Chief Financial Officer
32.1	Certification required by Section 906 of the Sarbanes-Oxley Act of Chief Executive Officer
32.1	Certification required by Section 906 of the Sarbanes-Oxley Act of Chief Financial Officer
101.INS	XBRL Instance Document
101.SCH	XBRL Taxonomy Extension Schema Document
101.CAL	XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF	XBRL Taxonomy Extension Definition Linkbase Document
101.LAB	XBRL Taxonomy Extension Label Linkbase Document
101.PRE	XBRL Taxonomy Extension Presentation Linkbase Document

**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 on the 6th day of September 2012.

INTER PARFUMS, INC.

By: /s/ Russell Greenberg  
Executive Vice President and  
Chief Financial Officer