## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

## FORM 10-K/A AMENDMENT NO. 1

(Mark One)

[X] ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended: September 30, 2001

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 Number: 0-11412

AMTECH SYSTEMS, INC. (Exact name of registrant as specified in its charter)

Arizona	86-0411215
(State or other jurisdiction of	(I.R.S. Employer
incorporation or organization)	Identification No.)

85281

(Zip Code)

131 South Clark Drive, Tempe, Arizona (Address of principal executive offices)

Registrant's telephone number, including area code: 480-967-5146

The undersigned Registrant hereby amends its Form 10-K for the fiscal year ended September 30, 2001, as follows:

Part II, Item 6 and Item 8 are hereby amended to change pro form net income for fiscal 2001 to the amount reported as income before cumulative effect of change in accounting principle, in order to reflect the retroactive application of Securities and Exchange Commission Staff Accounting Bulletin No. 101, "Revenue Recognition in Financial Statements" to prior periods. PART II

## ITEM 6. SELECTED FINANCIAL DATA

The selected financial data set forth with respect to the Company's operations for each of the years in the three year period ended September 30, 2001 and with respect to the balance sheets at September 30, 2001 and 2000 are derived from audited financial statements that have been audited by Arthur Andersen LLP, independent public accountants, which are included elsewhere in this Report and are qualified by reference to such financial statements. Data from the statements of operations for the fiscal years ended September 30, 1997 and 1996 and the balance sheet data at September 30, 1998, 1997 and 1996 are derived from financial statements not included in this Report. The selected financial data should be read in conjunction with Item 7, "Management's Discussion and Analysis of Financial Condition and Results of Operations," and the Company's financial statements (including the related notes thereto) contained elsewhere in this Report.

Effective October 1, 2001, the Company changed its revenue recognition policy. See Note 2 in the Notes to Consolidated Financial Statements and the pro forma information contain herein. As revenue is not reported on a consistent basis between years, certain data contained in this report may not be comparable between years.

<TABLE> <CAPTION>

	FISCAL YEAR ENDED SEPTEMBER 30,							
	2001 (4)	2001 (4) 2000 1999 1998						
<s> OPERATING DATA:</s>	<c></c>	<c></c>	<c></c>	<c></c>	<c></c>			
Net revenues	\$ 22,851,920	\$ 19,027,446	\$ 14,766,075	\$ 16,213,904	\$ 11,111,142			
Operating income (loss)(1)(3) Income (loss) before	1,576,572	1,982,280	567,776	(904,334)	215,420			
cumulative effect of a change in accounting								

principle (1)(3) Cumulative effect of a	1	,153,292		,325,421		362,307		(589,887)		237,709
change in accounting principle, net of tax (4) Net income (loss)(1)(3)(4)	Ş	(690,211) 463,081	\$	 1,325,421	Ş	 362,307	\$	 (589,887)	Ş	 237,709
NET INCOME (LOSS) PER SHARE: BASIC:										
Income (loss) before cumulative effect of a										
change in accounting principle (1)(2)(3)	\$	.43	\$	.56	\$	.17	\$	(.28)	\$	.10
Cumulative effect of a change in accounting										
principle, net of tax (4) Net income (loss)(1)(2)(3)(4)	Ş	(.26) .17	Ş	.56	\$	.17	\$	(.28)	\$	.10
FULLY DILUTED:										
Income (loss) before cumulative effect of a										
change in accounting principle (1)(2)(3)	\$	.41	\$	.56	\$	.17	\$	(.28)	\$	.10

  

<caption></caption>										
<s></s>	<c></c>		<c></c>		<c< td=""><td>:&gt;</td><td><c< td=""><td>&gt;</td><td><c< td=""><td>:&gt;</td></c<></td></c<></td></c<>	:>	<c< td=""><td>&gt;</td><td><c< td=""><td>:&gt;</td></c<></td></c<>	>	<c< td=""><td>:&gt;</td></c<>	:>
Cumulative effect of a	<c></c>		<c></c>		<c< td=""><td>&gt;</td><td><c< td=""><td>&gt;</td><td><c< td=""><td>:&gt;</td></c<></td></c<></td></c<>	>	<c< td=""><td>&gt;</td><td><c< td=""><td>:&gt;</td></c<></td></c<>	>	<c< td=""><td>:&gt;</td></c<>	:>
Cumulative effect of a change in accounting	<c></c>	( 25)	<c></c>		<c< td=""><td>&gt;</td><td><c< td=""><td>&gt;</td><td><c< td=""><td>&gt;</td></c<></td></c<></td></c<>	>	<c< td=""><td>&gt;</td><td><c< td=""><td>&gt;</td></c<></td></c<>	>	<c< td=""><td>&gt;</td></c<>	>
Cumulative effect of a change in accounting principle, net of tax (4)		(.25)								
Cumulative effect of a change in accounting	<c></c>	(.25) .16	<c></c>	 .56	<c \$</c 	.17	<c Ş</c 	 (.28)	<c \$</c 	 .10
Cumulative effect of a change in accounting principle, net of tax (4) Net income (loss)(1)(2)(3)(4) Proforma amounts with the change in accounting principle applied				.56						
Cumulative effect of a change in accounting principle, net of tax (4) Net income (loss)(1)(2)(3)(4) Proforma amounts with the change in accounting principle applied retroactively (unaudited):	\$	.16	Ş		Ş	.17		 (.28)		.10
Cumulative effect of a change in accounting principle, net of tax (4) Net income (loss)(1)(2)(3)(4) Proforma amounts with the change in accounting principle applied retroactively (unaudited): Total revenue	\$ \$ 22	.16	\$ \$ 18	3,908,378	ş	17 15,678,058		 (.28) **		.10
Cumulative effect of a change in accounting principle, net of tax (4) Net income (loss)(1)(2)(3)(4) Proforma amounts with the change in accounting principle applied retroactively (unaudited): Total revenue Net income	\$ \$ 22	.16	\$ \$ 18		Ş	.17		 (.28)		.10
Cumulative effect of a change in accounting principle, net of tax (4) Net income (loss)(1)(2)(3)(4) Proforma amounts with the change in accounting principle applied retroactively (unaudited): Total revenue Net income Net income per share:	\$ \$ 22 \$ 1	.16 2,851,920 ,153,292	\$ \$ 18 \$ 2	3,908,378 1,060,619	s s s	 .17 15,678,058 480,845		 (.28) ** **		 .10 ** **
Cumulative effect of a change in accounting principle, net of tax (4) Net income (loss)(1)(2)(3)(4) Proforma amounts with the change in accounting principle applied retroactively (unaudited): Total revenue Net income Net income per share: Basic	\$ \$ 22 \$ 1 \$	.16 2,851,920 ,153,292 .43	\$ \$ 18 \$ : \$	3,908,378 1,060,619 .49	\$ \$ \$ \$	.17 15,678,058 480,845 .23		 (.28) **		.10
Cumulative effect of a change in accounting principle, net of tax (4) Net income (loss)(1)(2)(3)(4) Proforma amounts with the change in accounting principle applied retroactively (unaudited): Total revenue Net income Net income per share:	\$ \$ 22 \$ 1	.16 2,851,920 ,153,292	\$ \$ 18 \$ 2	3,908,378 1,060,619	s s s	 .17 15,678,058 480,845		 (.28) ** **		 .10 ** **
Cumulative effect of a change in accounting principle, net of tax (4) Net income (loss)(1)(2)(3)(4) Proforma amounts with the change in accounting principle applied retroactively (unaudited): Total revenue Net income Net income per share: Basic	\$ \$ 22 \$ 1 \$	.16 2,851,920 ,153,292 .43	\$ \$ 18 \$ : \$	3,908,378 1,060,619 .49	\$ \$ \$ \$	.17 15,678,058 480,845 .23		 (.28) ** **		 .10 ** **
Cumulative effect of a change in accounting principle, net of tax (4) Net income (loss)(1)(2)(3)(4) Proforma amounts with the change in accounting principle applied retroactively (unaudited): Total revenue Net income Net income per share: Basic Diluted	\$ \$ 22 \$ 1 \$ \$	.16 2,851,920 ,153,292 .43	\$ \$ 18 \$ 3 \$ \$	3,908,378 1,060,619 .49	ው ው ው	.17 15,678,058 480,845 .23	¢,	 (.28) ** **	Ş	 .10 ** **
Cumulative effect of a change in accounting principle, net of tax (4) Net income (loss)(1)(2)(3)(4) Proforma amounts with the change in accounting principle applied retroactively (unaudited): Total revenue Net income Net income per share: Basic Diluted BALANCE SHEET DATA: Cash and cash equivalents Working capital	\$ \$ 22 \$ 1 \$ \$ \$ \$	.16 2,851,920 ,153,292 .43 .41 5,998,120 ,502,535	\$ \$ \$ \$ \$ \$ \$ \$	3,908,378 1,060,619 .49 .45 5,784,500 0,933,683	ው ው ው	 .17 15,678,058 480,845 .23 .22 1,124,685 5,374,231	¢,	 (.28) ** ** ** 1,351,542 4,993,455	Ş	 .10 ** ** ** 1,975,040 5,271,320
Cumulative effect of a change in accounting principle, net of tax (4) Net income (loss)(1)(2)(3)(4) Proforma amounts with the change in accounting principle applied retroactively (unaudited): Total revenue Net income Net income per share: Basic Diluted BALANCE SHEET DATA: Cash and cash equivalents Working capital Total assets	\$ \$ 22 \$ 1 \$ \$ \$ \$ 11 18	.16 2,851,920 ,153,292 .43 .41 5,998,120 ,502,535 3,570,570	\$ \$ 14 \$ 2 \$ \$ \$ \$ 10 1	8,908,378 1,060,619 .49 .45 5,784,500 0,933,683 7,483,260	ው ው ው	 .17 15,678,058 480,845 .23 .22 1,124,685 5,374,231 8,744,558	¢,	 (.28) ** ** ** 1,351,542 4,993,455 9,325,479	Ş	 .10 ** ** ** 1,975,040 5,271,320 9,355,092
Cumulative effect of a change in accounting principle, net of tax (4) Net income (loss)(1)(2)(3)(4) Proforma amounts with the change in accounting principle applied retroactively (unaudited): Total revenue Net income Net income per share: Basic Diluted BALANCE SHEET DATA: Cash and cash equivalents Working capital Total assets Total current liabilities	\$ \$ 22 \$ 1 \$ \$ \$ \$ 11 18	.16 2,851,920 ,153,292 .43 .41 5,998,120 ,502,535 5,570,570 2,740,552	\$ \$ 14 \$ 2 \$ \$ \$ \$ 10 1	3,908,378 1,060,619 .49 .45 5,784,500 ,933,683 7,483,260 1,666,787	ው ው ው	 .17 15,678,058 480,845 .23 .22 1,124,685 5,374,231 8,744,558 1,747,513	¢,	 (.28) ** ** ** 1,351,542 4,993,455 9,325,479 2,530,723	Ş	 .10 ** ** ** 1,975,040 5,271,320 9,355,092 2,108,165
Cumulative effect of a change in accounting principle, net of tax (4) Net income (loss) (1) (2) (3) (4) Proforma amounts with the change in accounting principle applied retroactively (unaudited): Total revenue Net income Net income per share: Basic Diluted BALANCE SHEET DATA: Cash and cash equivalents Working capital Total assets Total current liabilities Long-term obligations	\$ \$ 22 \$ 1 \$ \$ \$ \$ 11 18	.16 2,851,920 ,153,292 .43 .41 5,998,120 ,502,535 3,570,570	\$ \$ 14 \$ 2 \$ \$ \$ \$ 10 1	8,908,378 1,060,619 .49 .45 5,784,500 0,933,683 7,483,260	ው ው ው	 .17 15,678,058 480,845 .23 .22 1,124,685 5,374,231 8,744,558	¢,	 (.28) ** ** ** 1,351,542 4,993,455 9,325,479	Ş	 .10 ** ** ** 1,975,040 5,271,320 9,355,092
Cumulative effect of a change in accounting principle, net of tax (4) Net income (loss)(1)(2)(3)(4) Proforma amounts with the change in accounting principle applied retroactively (unaudited): Total revenue Net income Net income per share: Basic Diluted BALANCE SHEET DATA: Cash and cash equivalents Working capital Total assets Total current liabilities Long-term obligations Retained earnings	\$ \$ 22 \$ 1 \$ \$ \$ 11 18 2	.16 2,851,920 ,153,292 .43 .41 5,998,120 ,502,535 5,570,570 246,184	\$ \$ 14 \$ 2 \$ \$ \$ \$ 10 1	3,908,378 1,060,619 .49 .45 5,784,500 0,933,683 7,483,260 1,666,787 236,590	ው ው ው	 .17 15,678,058 480,845 .23 .22 1,124,685 5,374,231 8,744,558 1,747,513 286,828	¢,	 (.28) ** ** 1,351,542 4,993,455 9,325,479 2,530,723 347,667	Ş	 .10 ** ** 1,975,040 5,271,320 9,355,092 2,108,165 318,721
Cumulative effect of a change in accounting principle, net of tax (4) Net income (loss) (1) (2) (3) (4) Proforma amounts with the change in accounting principle applied retroactively (unaudited): Total revenue Net income Net income per share: Basic Diluted BALANCE SHEET DATA: Cash and cash equivalents Working capital Total assets Total current liabilities Long-term obligations	\$ \$ 22 \$ 1 \$ \$ \$ 11 18 2	.16 2,851,920 ,153,292 .43 .41 5,998,120 ,502,535 5,570,570 2,740,552	\$ \$ 18 \$ \$ \$ \$ 10 17	3,908,378 1,060,619 .49 .45 5,784,500 ,933,683 7,483,260 1,666,787	ው ው ው	 .17 15,678,058 480,845 .23 .22 1,124,685 5,374,231 8,744,558 1,747,513	¢,	 (.28) ** ** ** 1,351,542 4,993,455 9,325,479 2,530,723	Ş	 .10 ** ** ** 1,975,040 5,271,320 9,355,092 2,108,165

- (1) The results for the fiscal years 1998 and 1997 include approximately \$170,000 and \$85,000, respectively, of expenses related to the photo-assisted CVD research and development project suspended at the end of fiscal 1998. In addition, in fiscal 1998 the Company took a charge of \$184,000 for the write-off of certain long-lived assets.
- (2) The results shown have been restated to reflect the one-for-two reverse split of Common Stock that was effective March 15, 1999.
- (3) Income from continuing operations for fiscal 1997 includes a \$115,487 gain from the disposition of the Company's interest in the Seil Semicon joint venture.
- (4) The Company recorded a non-cash charge of \$690,211, after reduction for income tax benefits of \$410,000, or (\$0.26) per basic share, to reflect the cumulative effect of the accounting change as of October 1, 2000, related to the adoption of Securities and Exchange Commission ("SEC") Staff Accounting Bulletin No. 101, "Revenue Recognition in Financial Statements."
- \*\* Data is not available to provide pro forma information for this year. AMTECH SYSTEMS, INC. AND SUBSIDIARIES CONSOLIDATED STATEMENTS OF OPERATIONS

<TABLE> <CAPTION>

	Year Ended September 30,		
	2001	2000	1999
_			
<\$>	<c></c>	<c></c>	<c></c>
Net revenues	\$ 22,851,920	\$ 19,027,446	\$ 14,766,075
Cost of sales	15,974,260	12,398,560	10,599,708

search and development     282,155     476,975     226,220       oppraving income     1.376,672     1.462,200     557,757       income before income takes and cumulative effect of     1.426,672     1.462,200     557,751       income before income takes and cumulative effect of     1.422,202     2.079,401     602,000       income before cumulative offect of change in accounting principle     1.422,202     2.079,401     602,000       income before cumulative offect of change in accounting principle     (1.55,401     3.06,31       int of tak benchi uf 610,000     (196,211)         NET INCOME     8     602,002     5     1.422,421     5     3.86,33       askinds JOS Series;            askinds JOS Series;           askinds JOS Series;          askinds and developer address and integral principle, not of tax     (.25)	Selling, general and administrative (4,938,90) Research and development (246,72) Devating income (1,576,57) Income before income taxes and cumulative effect of (26,72) Change in accounting principle (1,53,73) Income before cumulative offect of change in accounting principle (1,53,73) Income before cumulative offect of change in accounting principle (1,53,25) Cumulative effect of change in accounting principle (1,53,25) Income before cumulative offect of change in accounting principle (1,53,25) Income before cumulative offect of change in accounting principle (4,60,21) NET INCOME (463,06) RET INCOME (463,06) Income before cumulative offect of change in accounting principle (2,22) Reasing per share (1,22) Diluted (20,21) Income before cumulative offect of change in accounting principle (2,22) Diluted earnings per share (2,23) Diluted earnings per share (2,23) Diluted earnings per share (2,23) Diluted earnings per share (2,23) Diluted earnings per share (2,23) Number of shares used in per share calculations: (2,23) Diluted PERIONAL (UNAUDITED): (2,24) Net income (2,24) Diluted EXTRONCTIVELY (UNAUDITED): (2,24) Net income (2,24) Diluted (2,24				
biling general and administrative       4,400,002       4,100,002       4,100,002       4,200,002	Selling, general and administrative (4, 918, 90 Research and development (1, 576, 57 operating income income taxes and cumulative effect of change in accounting principle (1, 83, 29 Income before income taxes and cumulative effect of change in accounting principle (1, 153, 29 Uncome before cumulative effect of change in accounting principle (1, 153, 29 Unulative effect of change in accounting principle (1, 153, 29 Unulative effect of change in accounting principle (1, 153, 29 Unulative effect of change in accounting principle (4, 20, 20) NET INCOME (463, 00) (463, 00) (463, 00) NET INCOME (463, 00) (463, 00) (463, 00) Diluted effect of change in accounting principle (1, 20) Diluted earnings per share (1, 20) Diluted earnings per share (1, 20) Diluted earnings per share (2, 20) Diluted earnings per share (2, 20) Diluted earnings per share (2, 20) Diluted (2, 20) Diluted earnings per share (2, 20) Diluted (2, 20				
biling general and administrative       4,400,002       4,100,002       4,100,002       4,200,002	<pre>leling, general and administrative lessarch and development  Operating income  fucewal income, net  Income before income taxes and cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income bef</pre>	50	6,628,886		4,166,367
Operation income therest income, net     1.575,972     1.922,280     557,774       Income before income taxes and comulative effect of chance is accounting principle     1.823,289     2.075,421     652,001       Income before income taxes and comulative effect of chance is accounting principle     1.823,289     2.075,421     652,001       Income before camulative effect of change is accounting principle     1.423,289     1.325,421     652,001       Income before camulative effect of change in anomaling principle     (460,211)	Coperating income net 246,72 Income before income taxes and cumulative effect of change in accounting principle 1,153,29 Income before cumulative effect of change in accounting principle 1,153,29 Income before cumulative effect of change in accounting principle 1,153,29 Income before cumulative effect of change in accounting principle 1,153,29 Income before cumulative effect of change in accounting principle 1,153,29 Income before cumulative effect of change in accounting principle 2, 463,00 Income before cumulative effect of change in accounting principle 3, 43,00 Income before cumulative effect of change in accounting principle 3, 43,00 Income before cumulative effect of change in accounting principle 3, 425,72 Income before cumulative effect of change in accounting principle 3, 4, 43,00 Income before cumulative effect of change in accounting principle 3, 4, 43,00 Income before cumulative effect of change in accounting principle 3, 4, 43,00 Income before cumulative effect of change in accounting principle 3, 4, 43,00 Income before cumulative effect of change in accounting principle 3, 4, 43,00 Income before cumulative effect of change in accounting principle 3, 4, 43,00 Income before cumulative effect of change in accounting principle 3, 4, 43,00 Income before cumulative effect of change in accounting principle 3, 4, 43,00 Income before cumulative effect of change in accounting principle 3, 4, 12, 12, 12, 12, 12, 12, 12, 12, 12, 12	12	4,169,631		3,330,348
Operating income thereat income, not       1,576,572       1,982,280       567,764         Income before income taxes and complation offect of change in accounting principle       1,823,283       2,075,431       602,307         Income before cumulative effect of change in accounting principle       1,552,522       1,352,421       362,307         Income before cumulative effect of change in accounting principle       1,552,522       1,352,421       362,307         Income before cumulative effect of change in accounting principle       1,552,421       362,307       1,225,421       362,307         Income before cumulative effect of change in accounting principle       1,552,522       1,352,421       4,362,307         Income before cumulative effect of change in accounting principle       1,1225,421       4,362,307         Income before cumulative effect of change in accounting principle       1,1225,421       4,362,307         Income before cumulative effect of change in accounting principle       1,122,421       4,362,307         Dilated       Income change in accounting principle       1,11       1,1225,421       4,362,307         Dilated       Income change in accounting principle       1,122,420       1,123,427       1,123,427         Dilated       Income change in accounting principle       1,11       1,123,427       1,123,427       1,123,427      <	Operating income       1.576.57         Income before income taxes and cumulative effect of change in accounting principle       1.623.23         Income before cumulative effect of change in accounting principle       1.53.23         Income before cumulative effect of change in accounting principle, met of tax benefit of \$410,000       (690.21         NET INCOME       \$ 463.08         Cumulative effect of change in accounting principle, met of tax       \$ 463.08         Basic       Income before cumulative effect of change in accounting principle, met of tax         Basic earnings per share       \$	6	476,975		
Alected income, net     240,720     91,11     34,221       Income before income taxes and camulative effect of change in accounting principle     1,423,292     2,075,421     602,007       Income before camulative effect of change in accounting principle.     1,433,292     1,325,421     362,307       Income before camulative effect of change in accounting principle     (890,211)	nterest income, net  Income before income taxes and cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle NET INCOME  ARNINGS PER SHARE: Basic Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle Income before cumulative effect of change in accounting principle S ARNINGS PER SHARE: Basic Income before cumulative effect of change in accounting principle S Cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S Income before cumulative effect of change in accounting principle S				
Income before income taxes and comulative offect of change in accounting principle nome tax provision       I.522,202       2.075,421       602,503         Income before comulative effect of change in accounting principle, matched of fish of sharpe in accounting principle, met of tax benefit of \$410,000       I.152,202       2.075,421       602,503         Ner INCOME       a 463,001       a 1.325,421       § 362,303         Ner INCOME       a 463,001       a 1.325,421       § 362,303         ANNING FON SMAKE       Bail       a 463,001       a 1.325,421       § 362,303         Income before comulative effect of change in accounting principle       6       .43       0       .41       5       .17         Baild       Income before of change in accounting principle, net of tax       .41       3       .66       .17         Diluted       income before of change in accounting principle       4       .41       3       .66       .17         Diluted       income before of change in accounting principle       .41       3       .66       .17         Diluted earnings per share       a       .41       3       .66       .17         Diluted earnings per share       a       .41       3       .66       .17         Diluted earnings per share       a       .41       3 <td>Income before income taxes and cumulative effect of change in accounting principle accounting principle</td> <td>2</td> <td>1,982,280</td> <td></td> <td>567,776</td>	Income before income taxes and cumulative effect of change in accounting principle	2	1,982,280		567,776
change in accounting principle       1,823,222       2,927,421       602,007         The accounting principle       1,133,797       1,325,421       362,007         mulative effect of change in accounting principle.       1,133,797       1,325,421       362,007         mulative effect of change in accounting principle.       1,60,2101          NET INCOME       5       463,001       5       1,325,421       3       362,007         AND NONE PEN Shant:       10000       5       1,433,421       3       362,007         AND NONE PEN Shant:       10000       100000       100000       100000       100000         Santa       100000       100000       100000       100000       100000       100000         Basic earnings per share       5       .100       .110        1000000       10000000       100000000       10000000	change in accounting principle       1,823,23         ncome before cumulative effect of change in accounting principle,       1,153,23         mulative effect of change in accounting principle,       (60,00)         NET INCOME       \$       463,000         ARNINGS PER SHARE:       \$       463,000         Basic       Income before cumulative effect of change in accounting principle       \$       .4         Cumulative effect of change in accounting principle       \$       .4         Cumulative effect of change in accounting principle       \$       .4         Cumulative effect of change in accounting principle       \$       .4         Cumulative effect of change in accounting principle       \$       .4         Cumulative effect of change in accounting principle       \$       .4         Cumulative effect of change in accounting principle       \$       .4         Cumulative effect of change in accounting principle       \$       .4         Cumulative effect of change in accounting principle       \$       .4         Diluted       \$       .4       .2         Number of shares used in per share calculations:       \$       .4         Publited       \$       .4       .2         Net income       \$       2.1,53,23	.0	93,141		34,531
change in accounting principle       1,823,822       2,027,821       602,007         The case tax provision       1,353,787       1,325,423       362,307         The case tax provision       1,353,787       1,325,423       362,307         mulative effect of change in accounting principle.       1,353,787       1,325,423       362,307         mulative effect of change in accounting principle.       1,453,787       1,325,421       3,262,307         NET INCOME       \$       462,061       \$       1,225,421       \$       2,62,307         ANTING PER SNAPD:       Basic	change in accounting principle       1,823,23         ncome before cumulative effect of change in accounting principle,       1,153,23         mulative effect of change in accounting principle,       (60,00)         NET INCOME       \$       463,000         ARNINGS PER SHARE:       \$       463,000         Basic       Income before cumulative effect of change in accounting principle       \$       .4         Cumulative effect of change in accounting principle       \$       .4         Cumulative effect of change in accounting principle       \$       .4         Cumulative effect of change in accounting principle       \$       .4         Cumulative effect of change in accounting principle       \$       .4         Cumulative effect of change in accounting principle       \$       .4         Cumulative effect of change in accounting principle       \$       .4         Cumulative effect of change in accounting principle       \$       .4         Cumulative effect of change in accounting principle       \$       .4         Diluted       \$       .4       .2         Number of shares used in per share calculations:       \$       .4         Publited       \$       .4       .2         Net income       \$       2.1,53,23				
Theome before conclusive effect of change in accounting principle Througe before conclusive effect of change in accounting principle net of tax benefit of 9410,000 Test of tax benefit of tax benefit of tax test of tax t	ncome tax provision       670,00         Income before cumulative effect of change in accounting principle       1,153,29         mulative effect of change in accounting principle, net of tax benefit of \$410,000       (690,21         NET INCOME       \$ 463,08         ARNINGS PER SHARE:       8         Basic       (2000)         Income before cumulative effect of change in accounting principle       4         Cumulative effect of change in accounting principle       4         Income before cumulative effect of change in accounting principle       4         Cumulative effect of change in accounting principle       4         Income before cumulative effect of change in accounting principle       4         Diluted       1	12	2 075 421		602 307
Theorem before commutative effect of change in accounting principle, net of tax basefit of V4D,000       1,153,297       1,325,421       362,307         NET INCOME       8       463,081       \$1,225,421       8       362,307         AND SPER SIMAR:       9       463,081       \$1,225,421       8       362,307         ANNUMS PER SIMAR:       9       463,081       \$1,225,421       8       362,307         ANNUMS PER SIMAR:       9       4.33       \$1,61       \$1,77         Camulative effect of change in accounting principle       4.3       \$1,61       \$1,77         Camulative effect of change in accounting principle, net of tax       \$1,177       \$1,177       \$1,177         Data       \$1,177       \$1,177       \$1,177       \$1,177       \$1,177         Data <td>Income before cumulative effect of change in accounting principle, net of tax benefit of \$410,000 (690,21 (690,21 (100,21) (100,</td> <td>0</td> <td>750,000</td> <td></td> <td>240,000</td>	Income before cumulative effect of change in accounting principle, net of tax benefit of \$410,000 (690,21 (690,21 (100,21) (100,	0	750,000		240,000
multive effect of change in accounting principle,	multiple effect of change in accounting principle, net of tax benefit of \$410,000       (690,21         NET INCOME       \$ 463,08         ARNINGS PER SHARE:       Basic         Basic       Cumulative effect of change in accounting principle, net of tax         Cumulative effect of change in accounting principle, net of tax       (.2         Diluted       income before cumulative effect of change in accounting principle, net of tax         Diluted       income before cumulative effect of change in accounting principle, net of tax         Diluted       income before cumulative effect of change in accounting principle, net of tax         Diluted       income before cumulative effect of change in accounting principle, net of tax         Diluted       income before cumulative effect of change in accounting principle, net of tax         Diluted       income before cumulative effect of change in accounting principle, net of tax         Diluted       income before cumulative effect of change in accounting principle, net of tax         Number of shares used in per share calculations:       2,661,00         Basic       2,661,00         Diluted       2,821,58         Net revenues       \$ 22,851,92         Net revenues       \$ 22,851,92         Net revenues       \$ 22,851,92         Net revenues       \$ 22,851,92         Net revenues				
umulative effect of change in accounting principle.       (690,211)           NET INCOME       \$ 463,081       \$ 1,325,421       \$ 362,307         ANNINGS PER SHARE:       Beasio       \$ 1,325,421       \$ 362,307         ANNINGS PER SHARE:       Beasio       \$ 1,325,421       \$ 362,307         Commolative effect of change in accounting principle, net of tax       \$	Immutative effect of change in accounting principle,       (690,21         NET INCOME       \$ 443,08         ANNINGS PER SHARE:	12	1.325.421		362.307
NET INCOME       \$             463,001             \$             1,325,421             \$             3,325,421             \$             3,325,421             \$             3,325,421             \$             3,325,421             \$             3,325,421             \$             3,325,421             \$             3,325,421             \$             3,325,421             \$             3,325,421             \$             3,325,421             \$             3,325,421             \$             3,325,421             \$             3,325,421             \$             3,325,421             \$             3,42,337             "             "	NET INCOME       \$ 463,08         ARNINGS PER SHARE;       Basic         Dasic       Income before cumulative effect of change in accounting principle, net of tax         Basic earnings per share       \$	2	1,020,121		302,000
NET INCOME       0       463,081       5       1,325,421       0       362,001         ARNINGS FIRE SHARE:       Fail       1	NET INCOME       §				
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ANNINGS PER SIMPRI: Basic Income before cumulative effect of change in accounting principle, net of tax (.26)	ANNINGS PER SHARE: Basic Income before cumulative effect of change in accounting principle \$ .4 Cumulative effect of change in accounting principle, net of tax Basic earnings per share \$ .1 Cumulative effect of change in accounting principle \$ .4 Cumulative effect of change in accounting principle \$ .4 Cumulative effect of change in accounting principle \$ .4 Cumulative effect of change in accounting principle, net of tax Diluted arnings per share \$ .1 Diluted earnings per share \$ .1 Diluted PERFORMETION WITH THE CHANGE IN ACCOUNTING PRINCIPLE RELATED TO REVENUE PPLIED RETROACTIVELY (UNAUDITED): Net revenues \$ 22,851,92 Net income \$ .4 Diluted \$ .4 Crassings per share: Basic \$ .4 Diluted \$ .4 Crassings per share: Diluted \$ .4 Diluted \$ .4 Crassings per sha				
Head I       Income before cumulative effect of change in accounting principle, at of tax	Basic Income before cumulative effect of change in accounting principle, net of tax Cumulative effect of change in accounting principle, net of tax Basic earnings per share Diluted Income before cumulative effect of change in accounting principle, s	:= =		==	
Income before cumulative effect of change in accounting principle       3       5       6.1       8       .17         Cumulative effect of change in accounting principle, net of tax	Income before cumulative effect of change in accounting principle \$ .4 Cumulative effect of change in accounting principle, net of tax				
Cumulative effect of change in accounting principle, net of tax       (.26)           Masic carnings per share       \$       .17# \$       .61# \$       .17         Diluted       1000000000000000000000000000000000000	Cumulative effect of change in accounting principle, net of tax Basic earnings per share Basic earnings per share Diluted Income before cumulative effect of change in accounting principle Cumulative effect of change in accounting principle, net of tax Cumulative effect of change in accounting principle, net of tax Diluted earnings per share Number of shares used in per share calculations: Basic Diluted Sasic Diluted Sasic Consolidated IN ACCOUNTING PRINCIPLE RELATED TO REVENUE PFLIED RETROACTIVELY (UNAUDITED): Net revenues Sasic Sas	1.2	¢ 61	ċ	17
Basic earnings per share       1.17# \$	Basic earnings per share       \$ .1         Diluted       Income before cumulative effect of change in accounting principle, net of tax       (.2         Cumulative effect of change in accounting principle, net of tax       (.2         Diluted       \$ .1         Diluted earnings per share       \$ .1         Number of shares used in per share calculations:       2,661,00         Basic       2,661,00         Diluted       2,821,58         RO FORMA AMOUNTS WITH THE CHANGE IN ACCOUNTING PRINCIPLE RELATED TO REVENUE         PPLIED RETRACTIVELY (UNAUDITED):       \$ 22,851,92         Net revenues       \$ 22,851,92         Net income       \$ 1,153,29         Earnings per share:       \$ .4         Basic       \$ .4         Diluted       \$ .4         VTABLE>       \$ .4         The accompanying notes are an integral part of these consolidated financial statements.         F-1       SIGNATURES         Pursuant to the requirements of Section 13 or 15(d) of the Securities cohange Act of 1934, the Registrant has duly caused this report to be signed on ts behalf by the undersigned, thereunto duly authorized.         AMTECE SYSTEMS, INC.       anuary 29, 2002         By: /s/ Jong S. Whang				
Diluted	Diluted Income before cumulative effect of change in accounting principle Cumulative effect of change in accounting principle, net of tax Cumulative effect of change in accounting principle, net of tax Diluted earnings per share Diluted earnings per share Statements Basic Diluted Consolidated in the consolidated for the securities Consolidated financial statements. F-1 SIGNATURES Pursuant to the requirements of Section 13 or 15(d) of the Securities change d, the reguirements of the Securities Earning proves the signed on ts behalf by the undersigned, thereunto duly authorized. AMTECH SYSTEMS, INC. anuary 29, 2002 By: /s/ Jong S. Whang				
Diluted	Diluted Income before cumulative effect of change in accounting principle Cumulative effect of change in accounting principle, net of tax Cumulative effect of change in accounting principle, net of tax Diluted earnings per share Diluted earnings per share State of shares used in per share calculations: Basic Diluted Companying per share State of principle state calculations: Basic Diluted \$ 2,661,00 2,621,58 CO FORMA AMOUNTS WITH THE CHANGE IN ACCOUNTING PRINCIPLE RELATED TO REVENUE PPLIED RETROACTIVELY (UNAUDITED): Net revenues Net revenues State of principle state Store of the accompanying notes are an integral part of these consolidated financial statements. F-1 SIGNATURES Pursuant to the requirements of Section 13 or 15(d) of the Securities AMTECH SYSTEMS, INC. anuary 29, 2002 By: /s/ Jong S. Whang	7# :	\$ 61 <i>±</i>	ŝ	17
Income before cumulative effect of change in accounting principle \$ .41 \$ .56 \$ .17         Cumulative effect of change in accounting principle, net of tax         Diluted earnings per share         Diluted earnings per share         Sasic         Diluted earnings per share         Sasic         Diluted earnings per share calculations:         Basic         Diluted         0.2,583         2,661,001         2,158,562         2,109,815         Diluted         0.000075 WITH THE CHANGE IN ACCOUNTING FRINCIPLE RELATED TO REVENUE         PULLED RETROACTIVELY (UNAUDITED):         Net revenues       \$ 22,851,920         Net income       1,153,292         Sasic       \$ .41 \$ .45 \$ .22         Diluted       \$ .41 \$ .45 \$ .22         Wat income       \$ .41 \$ .45 \$ .22         The accompanying notes are an integral part of these consolidated financial statements.         F-1         SIGNATURES         The accompanying notes are an integral part of these consolidated funancial statements.         F-1         SIGNATURES         The accompanying notes are an integral part of the securities consolidated funancial statements.         F-1         SIGNATURES <t< td=""><td>Income before cumulative effect of change in accounting principle \$ .4 Cumulative effect of change in accounting principle, net of tax (.2 </td><td></td><td></td><td></td><td></td></t<>	Income before cumulative effect of change in accounting principle \$ .4 Cumulative effect of change in accounting principle, net of tax (.2 				
Income before cumulative effect of change in accounting principle \$ .41 \$ .56 \$ .17         Cumulative effect of change in accounting principle, net of tax         Diluted earnings per share         Diluted earnings per share         Sasic         Data         Deplied earnings per share         Sasic         Diluted earnings per share         Sasic         Diluted         Ro FORMA AMOUNTS WITH THE CHANCE IN ACCOUNTING PRINCIPLE RELATED TO REVENUE         PPLIED RETROACTIVELY (UNADUTED):         Net revenues         Net revenues         Sasic         Diluted         Sasic         Diluted         Sasic         Sasic         Sasic         Sasic         Sasic         Sasic         Diluted         F-1         SIGNATURES         Prinsumt to the requirements of Section 13 or 15(d) of the Securities kohange Act of 1934, the Registrant has duly caused this report to be signed on ts behalf by the undersigned, thereunto duly authorized.         Aureury 29, 2002       Py: /s/ Jong S. Whang, President         Aureury 29, 2002       Py: /s/ Jong S. Mhang         The requirements of the Securities Exchange Act of 1934, this mendment No. 1 to Form ID-K has been signed below by the followi	Income before cumulative effect of change in accounting principle \$ .4 Cumulative effect of change in accounting principle, net of tax (.2 Diluted earnings per share \$ .1 Diluted earnings per share \$ .1 				
Cumulative effect of change in accounting principle, net of tax (.28) Diluted earnings per share S (.28) Diluted earnings per share S (.28) Diluted S (.28)	Cumulative effect of change in accounting principle, net of tax  Diluted earnings per share  Diluted earnings per share  Number of shares used in per share calculations: Basic Diluted  Note for a mount of the change in accounting principle Related to Revenue PPLIED RETROACTIVELY (UNAUDITED):  Net revenues Net revenues Second and the capacities are an integral part of these consolidated financial statements.  F-1 SIGNATURES  Pursuant to the requirements of Section 13 or 15(d) of the Securities xchange Act of 1934, the Registrant has duly caused this report to be signed on ts behalf by the undersigned, thereunto duly authorized.  AMTECH SYSTEMS, INC.  anuary 29, 2002 By: /s/ Jong S. Whang	11 :	\$	Ś	. 17
Diluted earnings per share       2       .16       5       .56       5       .17         Number of shares used in per share calculations:       2,661,001       2,158,562       2,109,815         Diluted       2,861,021       2,336,497       2,189,201         NO FORMA AMOUNTS WITH THE CHANGE IN ACCOUNTING PRINCIPLE RELATED TO REVENUE       2,23,36,497       2,189,201         Not income       \$       2,2,851,920       \$       18,908,378       \$       15,678,058         Not income       \$       .43       \$       .49       \$       .23         Baio       \$       .41       \$       .45       \$       .22         TABLE>       P-1       \$       .45       \$       .45       \$       .22         TABLE>       P-1       \$       .41       \$       .45       \$       .22         TABLE>       P-1       \$       .41       \$       .45       \$       .22         ADDILED       Revenues       \$       .42       \$       .45       \$       .22         TABLE>       P-1       \$       .41       \$       .45       \$       .22         MECH SYSTEMS, INC.       \$       \$       .16       \$	Diluted earnings per share       \$				
Number of shares used in per share calculations:     2,661,001     2,158,562     2,109,815       Diluted     2,821,583     2,336,497     2,189,201       RO FORMA AMOUNTS WITH THE CHANGE IN ACCOUNTING PRINCIPLE RELATED TO REVENUE     2,821,583     2,336,497     2,189,201       RO FORMA AMOUNTS WITH THE CHANGE IN ACCOUNTING PRINCIPLE RELATED TO REVENUE     \$ 2,2851,920     \$ 18,908,378     \$ 15,678,058       Net income     1,153,292     1,060,619     480,845       Barlings per share:     \$ .43     \$ .41     \$ .45     \$ .22       Diluted     \$ .41     \$ .45     \$ .22       The accompanying notes are an integral part of these consolidated financial statements.     \$ .41     \$ .45     \$ .22       Fursuant to the requirements of Section 13 or 15(d) of the Securities xchange Act of 1934, the Registrant has duly caused this report to be signed on ts behalf by the undersigned, thereunto duly authorized.     AMTECH SYSTEMS, INC.       anuary 29, 2002     By: /s/ Jong S. Whang	Number of shares used in per share calculations: Basic 2,661,00 Diluted 2,821,58 RO FORMA AMOUNTS WITH THE CHANGE IN ACCOUNTING PRINCIPLE RELATED TO REVENUE PPLIED RETROACTIVELY (UNAUDITED): Net revenues \$ 22,851,92 Initial per share: Basic 5 .4 Diluted \$ .4 /TABLE> The accompanying notes are an integral part of these consolidated financial statements. F-1 SIGNATURES Pursuant to the requirements of Section 13 or 15(d) of the Securities xchange Act of 1934, the Registrant has duly caused this report to be signed on ts behalf by the undersigned, thereunto duly authorized. AMTECH SYSTEMS, INC. anuary 29, 2002 By: /s/ Jong S. Whang Tursuant to the requirements of the Securities Exchange Act of 1934, this mendment No. 1 to Form 10-K has been signed below by the following persons on ehalf of the registrant and in the capacities and on the dates indicated: SIGNATURE TITLE DATE				
Number of shares used in per share calculations:     2,661,001     2,158,562     2,109,815       Diluted     2,821,583     2,336,497     2,189,201       RO FORMA AMOUNTS WITH THE CHANGE IN ACCOUNTING PRINCIPLE RELATED TO REVENUE     2,821,583     2,336,497     2,189,201       RO FORMA AMOUNTS WITH THE CHANGE IN ACCOUNTING PRINCIPLE RELATED TO REVENUE     \$ 2,2851,920     \$ 18,908,378     \$ 15,678,058       Net income     1,153,292     1,060,619     480,845       Barlings per share:     \$ .43     \$ .41     \$ .45     \$ .22       Diluted     \$ .41     \$ .45     \$ .22       The accompanying notes are an integral part of these consolidated financial statements.     \$ .41     \$ .45     \$ .22       Fursuant to the requirements of Section 13 or 15(d) of the Securities xchange Act of 1934, the Registrant has duly caused this report to be signed on ts behalf by the undersigned, thereunto duly authorized.     AMTECH SYSTEMS, INC.       anuary 29, 2002     By: /s/ Jong S. Whang	Number of shares used in per share calculations: Basic 2,661,00 Diluted 2,821,58 RO FORMA AMOUNTS WITH THE CHANGE IN ACCOUNTING PRINCIPLE RELATED TO REVENUE PPLIED RETROACTIVELY (UNAUDITED): Net revenues \$ 22,851,92 Initial per share: Basic 5 .4 Diluted \$ .4 /TABLE> The accompanying notes are an integral part of these consolidated financial statements. F-1 SIGNATURES Pursuant to the requirements of Section 13 or 15(d) of the Securities xchange Act of 1934, the Registrant has duly caused this report to be signed on ts behalf by the undersigned, thereunto duly authorized. AMTECH SYSTEMS, INC. anuary 29, 2002 By: /s/ Jong S. Whang Tursuant to the requirements of the Securities Exchange Act of 1934, this mendment No. 1 to Form 10-K has been signed below by the following persons on ehalf of the registrant and in the capacities and on the dates indicated: SIGNATURE TITLE DATE	.6 :	\$.56	S	.17
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RC FORMA AMOUNTS WITH THE CHANGE IN ACCOUNTING PRINCIPLE RELATED TO REVENUE PPLIED RETROACTIVELY (UNAUDITED):  Net income Sation	RO FORMA AMOUNTS WITH THE CHANGE IN ACCOUNTING PRINCIPLE RELATED TO REVENUE PPLIED RETROACTIVELY (UNAUDITED): Net revenues Net income Earnings per share: Basic Basic Signature Basic Signature Basic Basic Basic Signature Basic Basic Signature Signature Signature Signature Basic Signature Signature Basic Signature Basic Signature Signature Signature Signature Signature Basic Signature Signatur	1	2,158,562		2,109,815
PPLIED RETROACTIVELY (UNAUDITED): Net revenues \$22,851,920 \$18,908,378 \$15,678,058 1,153,292 1,060,619 480,845 Earnings per share: Basic \$ .43 \$ .49 \$ .23 Diluted \$ .41 \$ .45 \$ .22 /TABLE> The accompanying notes are an integral part of these consolidated financial statements. F-1 SIGNATURES Pursuant to the requirements of Section 13 or 15(d) of the Securities xchange Act of 1934, the Registrant has duly caused this report to be signed on ts behalf by the undersigned, thereunto duly authorized. AMTECH SYSTEMS, INC. anuary 29, 2002 By: /s/ Jong S. Whang 	PPLIED RETROACTIVELY (UNAUDITED):       \$ 22,851,92         Net income       1,153,29         Earnings per share:       1,153,29         Basic       \$ .4         Diluted       \$ .4         /TABLE>       The accompanying notes are an integral part of these consolidated financial statements.       F-1         SIGNATURES       Fursuant to the requirements of Section 13 or 15(d) of the Securities xchange Act of 1934, the Registrant has duly caused this report to be signed on ts behalf by the undersigned, thereunto duly authorized.         AMTECH SYSTEMS, INC.         Tanuary 29, 2002       By: /s/ Jong S. Whang         Pursuant to the requirements of the Securities Exchange Act of 1934, this mendment No. 1 to Form 10-K has been signed below by the following persons on ehalf of the registrant and in the capacities and on the dates indicated:         SIGNATURE       TITLE       DATE	3	2,336,497		2,189,201
Net revenues       \$ 22,851,920       \$ 18,908,378       \$ 15,678,058         Net income       1,153,292       1,060,619       480,845         Basic       \$ .43       \$ .49       \$ .23         Diluted       \$ .41       \$ .45       \$ .22         /TABLE>       The accompanying notes are an integral part of these consolidated financial statements.       \$ .41       \$ .45       \$ .22         Image: Consolidated financial statements.       F-1       SIGNATURES       Signation of the securities and on the dates indicated:       Signation of the securities and on the dates indicated:       Signation of the securities and on the dates indicated:         Signature       By: /s/ Jong S. Whang	Net revenues \$ 22,851,92 Net income \$ 1,153,29 Earnings per share: Basic \$ .4 Diluted \$ .4 /TABLE> The accompanying notes are an integral part of these consolidated financial statements. F-1 SIGNATURES Pursuant to the requirements of Section 13 or 15 (d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on ts behalf by the undersigned, thereunto duly authorized. AMTECH SYSTEMS, INC. Fanuary 29, 2002 By: /s/ Jong S. Whang Jong S. Whang, President Pursuant to the requirements of the Securities Exchange Act of 1934, this mendment No. 1 to Form 10-K has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated: SIGNATURE TITLE DATE				
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	s/ Jong S. Whang Chairman of the Board, President February 15, 2002				

/s/ Robert T. Hass	Vice President-Finance	February 15,	2002
	(Chief Financial & Accounting		
Robert T. Hass	Officer)		

Jong S. Whang

/s/	*	Director	February 15, 2002
Donald F	. Johnston		
/s/	*	Director	February 15, 2002
Alvin Ka	tz		
/s/	*	Director	February 15, 2002
Bruce R.	Thaw		

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\* By: /s/ Robert T. Hass Robert T. Hass

RODELL I. HASS