

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

**FORM 10-Q**

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

For the Quarterly Period Ended  
**June 30, 2010**

Commission File Number  
**0-17187**

**LOGIC Devices Incorporated**  
(Exact name of registrant as specified in its charter)

**California**  
(State or other jurisdiction of  
incorporation or organization)

**94-2893789**  
(I.R.S. Employer  
Identification Number)

**1375 Geneva Drive, Sunnyvale, California 94089**  
(Address of principal executive offices)  
(Zip Code)

**(408) 542-5400**  
(Registrant's telephone number, including area code)

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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 is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act (Check One):  
Large Accelerated Filer  Accelerated Filer  Non-Accelerated Filer

Indicate by check 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 the issuer's classes of common stock, as of the latest practicable date.  
On July 30, 2010, 6,819,438 shares of Common Stock, without par value, were issued and outstanding.

# LOGIC Devices Incorporated

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**Part I – Financial Information****Item 1. Financial Statements****Condensed Balance Sheets**

	<i>June 30,</i> <i>2010</i>	<i>September 30,</i> <i>2009</i>
	<i>(unaudited)</i>	
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 650,400	\$ 1,238,400
Accounts receivable	215,100	359,300
Inventories	826,300	1,077,700
Prepaid expenses and other current assets	61,100	69,700
Total current assets	<u>1,752,900</u>	<u>2,745,100</u>
Property and equipment, net	852,400	816,400
Capitalized software, net	257,600	–
Other assets, net	22,100	22,100
	<u>\$ 2,885,000</u>	<u>\$ 3,583,600</u>
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>		
Current liabilities:		
Accounts payable	\$ 124,300	\$ 81,200
Accrued payroll and vacation	117,500	122,900
Accrued commissions	16,700	20,100
Other accrued expenses	6,900	55,500
Total current liabilities	<u>265,400</u>	<u>279,700</u>
Deferred rent	49,100	42,700
Total liabilities	<u>314,500</u>	<u>322,400</u>
Commitments and contingencies		
Shareholders' equity:		
Preferred stock, no par value; 1,000,000 shares authorized; 5,000 designated as Series A, 0 shares issued and outstanding	–	–
70,000 designated as Series B, 0 shares issued and outstanding	–	–
Common stock, no par value; 10,000,000 shares authorized; 6,819,438 and 6,814,438 shares issued and outstanding, respectively	18,546,200	18,543,200
Additional paid-in capital	208,000	162,100
Accumulated deficit	(16,183,700)	(15,444,100)
Total shareholders' equity	<u>2,570,500</u>	<u>3,261,200</u>
	<u>\$ 2,885,000</u>	<u>\$ 3,583,600</u>

*See accompanying Notes to Condensed Financial Statements.*

**Condensed Statements of Operations**

(unaudited)

	<i>For the quarters ended June 30,</i>	
	<i>2010</i>	<i>2009</i>
Net revenues	\$ 272,100	\$ 803,300
Cost of revenues	233,400	167,500
Gross margin	38,700	635,800
Operating expenses:		
Research and development	172,300	279,100
Selling, general and administrative	270,600	326,000
Total operating expenses	442,900	605,100
Operating (loss) income	(404,200)	30,700
Provision for income taxes	600	–
Net (loss) income	\$ (404,800)	\$ 30,700
Basic (loss) income per common share	\$ (0.06)	\$ –
Basic weighted average common shares outstanding	6,817,771	6,814,438
Diluted (loss) income per common share	\$ (0.06)	\$ –
Diluted weighted average common shares outstanding	6,817,771	6,820,760

*See accompanying Notes to Condensed Financial Statements.*

**Condensed Statements of Operations**

(unaudited)

	<i>For the nine months ended June 30,</i>	
	<i>2010</i>	<i>2009</i>
Net revenues	\$ 1,927,500	\$ 1,804,400
Cost of revenues	910,900	859,300
Gross margin	1,016,600	945,100
Operating expenses:		
Research and development	814,200	888,600
Selling, general and administrative	944,800	1,070,900
Total operating expenses	1,759,000	1,959,500
Operating loss	(742,400)	(1,014,400)
Other income and expense, net		
Interest income	100	10,300
Interest expense	–	(1,900)
Other income (expense)	5,600	(4,100)
Other income and expense, net	5,700	4,300
Loss before provision for income taxes	(736,700)	(1,010,100)
Provision for income taxes	2,900	900
Net loss	\$ (739,600)	\$ (1,011,000)
Basic and diluted loss per common share	\$ (0.11)	\$ (0.15)
Basic and diluted weighted average common shares outstanding	6,815,549	6,814,438

*See accompanying Notes to Condensed Financial Statements.*

**Condensed Statements of Cash Flows**

(unaudited)

	<i>For the nine months ended June 30,</i>	
	<i>2010</i>	<i>2009</i>
Cash flows from operating activities:		
Net loss	\$ (739,600)	\$ (1,011,000)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation	223,500	246,400
Stock-based compensation	45,900	6,500
Deferred rent	6,400	12,700
Loss on disposal of capital equipment	–	49,400
Write-down of inventories	–	250,200
Changes in current assets and liabilities:		
Accounts receivable	144,200	109,200
Inventories	251,400	(117,400)
Prepaid expenses and other current assets	8,600	61,300
Accounts payable	43,100	(107,400)
Accrued payroll and vacation	(5,400)	(37,800)
Accrued commissions	(3,400)	(2,400)
Other accrued expenses	(48,600)	(5,100)
Net cash used in operating activities	<u>(73,900)</u>	<u>(545,400)</u>
Cash flows from investing activities:		
Sales of available-for-sale securities	–	975,000
Capital expenditures	(259,500)	(246,500)
Capitalized software	(257,600)	–
Net cash (used in) provided by investing activities	<u>(517,100)</u>	<u>728,500</u>
Cash flows from financing activities:		
Proceeds from exercise of employee stock options	3,000	–
Proceeds from bank borrowings	–	975,000
Repayment of bank borrowings	–	(975,000)
Net cash provided by financing activities	<u>3,000</u>	<u>–</u>
Net change in cash and cash equivalents	(588,000)	183,100
Cash and cash equivalents, beginning	<u>1,238,400</u>	<u>312,400</u>
Cash and cash equivalents, ending	<u>\$ 650,400</u>	<u>\$ 495,500</u>

*See accompanying Notes to Condensed Financial Statements.*

## LOGIC Devices Incorporated

### Notes to Condensed Financial Statements

(unaudited)

#### 1. Basis of Presentation

The accompanying unaudited interim financial statements reflect all adjustments that are, in the opinion of management, necessary to present fairly the financial position, results of operations, and cash flows of LOGIC Devices Incorporated (the Company) for the periods indicated.

The accompanying unaudited interim financial statements have been prepared in accordance with the instructions for Form 10-Q, and, therefore, do not include all information and footnotes necessary for a complete presentation of the financial position, results of operations, and cash flows for the Company, in conformity with accounting principles generally accepted in the United States of America. The Company has filed audited financial statements that include all information and footnotes necessary for such a presentation of the financial position, results of operations, and cash flows for the fiscal years ended September 30, 2009 and 2008, with the Securities and Exchange Commission. It is suggested that the accompanying unaudited interim financial statements be read in conjunction with the aforementioned audited financial statements. In the opinion of management, the unaudited interim financial statements reflect all adjustments (consisting of normal and recurring accruals) necessary to make the results of operations for the interim periods a fair statement of such operations. The results of operations for the interim period ended June 30, 2010 are not necessarily indicative of the results to be expected for the full fiscal year to end September 30, 2010.

Our cost reductions over the past few years have allowed us to generate enough cash from operations to fund current operations and future capital expenditures. As we have multiple new products being introduced, our capital requirements have increased substantially. Cash on-hand and cash from operations may not be sufficient to meet these increased demands. As such, we are reviewing our expected capital needs and are exploring multiple debt and equity financing opportunities.

#### 2. Inventories

A summary of inventories follows:

	<i>June 30,</i> <i>2010</i>	<i>September 30,</i> <i>2009</i>
Raw materials	\$ 54,000	\$ 38,700
Work-in-process	89,100	194,800
Finished goods	683,200	844,200
	<u>\$ 826,300</u>	<u>\$ 1,077,700</u>

#### 3. Shareholders' Equity

The Company issues options to purchase common stock to its employees, certain consultants, and certain of its board members. Options are generally granted with an exercise price equal to the closing market value of a common share at the date of grant, have five- to ten-year terms and typically vest over periods ranging from immediately to three years from the date of grant. We granted 90,000 common stock options in the nine months ended June 30, 2010. There were no grants in the quarter ended June 30, 2010. There are 1,070,000 authorized shares available for future grants.

The estimated fair value of equity-based awards, less expected forfeitures, is amortized over the awards' vesting period on a straight-line basis. Share-based compensation expense recognized in the statements of operations for the nine months ended June 30, 2010 related to common stock option grants was \$45,900 (fair value of \$1.24 per share). Share-based compensation expense recognized for the nine months ended June 30, 2009 was \$2,800 (fair value of \$0.09 per share). There was no share-based compensation expense recognized in the quarters ended June 30, 2010 and 2009.

#### **4. Earnings Per Share**

Basic earnings per share is calculated by dividing net income by the weighted average common shares outstanding during the period. Diluted earnings per share reflects the net incremental shares that would be issued if dilutive outstanding stock options were exercised, using the treasury stock method. In the case of a net loss, no incremental shares would be issued because they are antidilutive. Stock options with exercise prices above the average market price during the period are also antidilutive.

There were 280,000 and 355,500 common stock options outstanding at June 30, 2010 and 2009, respectively. No options were considered in calculating the diluted loss per share for the quarter and nine months ended June 30, 2010, as their effect would have been antidilutive. As a result, for the quarter and nine months ended June 30, 2010, the Company's basic and diluted loss per share are the same. The same is true for the nine months ended June 30, 2009. However, for the quarter ended June 30, 2009, the Company had 6,322 dilutive common share equivalents as the weighted average price of the Company's common stock during the quarter was \$0.53.



## Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Reported financial results may not be indicative of the financial results of future periods. All non-historical information contained in the following discussion constitutes forward-looking statements within the meaning of Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. Words such as "anticipates, appears, expects, intends, hopes, plans, believes, seeks, estimates, may, will," and variations of these words or similar expressions are intended to identify forward-looking statements. These statements are not guarantees of future performance and involve a number of risks and uncertainties, including but not limited to operating results, new product introductions and sales, competitive conditions, customer demand, capital expenditures and resources, manufacturing capacity utilization, intellectual property claims and defense, and our ability to obtain access to capital markets, both debt and equity. Factors that could cause actual results to differ materially are included in, but not limited to, those identified in "Item 1A – Risk Factors" in the Annual Report on Form 10-K for our fiscal year ended September 30, 2009 and in the "Management's Discussion and Analysis of Financial Condition and Results of Operations" in such Annual Report on Form 10-K and in this Quarterly Report on Form 10-Q. We undertake no obligation to publicly release the results of any revisions to these forward-looking statements that may reflect events or circumstances after the date of this report.

### ***Results of Operations***

#### *Revenues*

For the quarter ended June 30, 2010, our net revenues decreased by \$531,200 (66%) compared to the same period of fiscal 2009. This decrease was the result of a significant decline in revenues from the digital cinema project in fiscal 2010. For the nine months ended June 30, 2010, our net revenues increased by \$123,100 (7%) compared to the same period of fiscal 2009, primarily as a result of strong military program revenues in early fiscal 2010.

#### *Expenses*

Our cost of revenues for the quarter and nine months ended June 30, 2010 increased \$65,900 (39%) and \$51,600 (6%), respectively, compared to the same periods of fiscal 2009. For the quarter ended June 30, 2010, cost of revenues, in aggregate and as a percent of net revenues, increased despite the decrease in net revenues as we expensed certain fixed costs that would normally be allocated to inventory during high-volume assembly periods. As we transition from development to the production and sale of new products, these fixed costs will again be allocated to inventory.

Research and development (R&D) expenditures for the quarter and nine months ended June 30, 2010 decreased by \$106,800 (38%) and \$74,400 (8%), respectively, compared to the same periods of fiscal 2009. This decrease was the result of allocating portions of R&D expenditures to capitalized software for the development of test software for the new products. As the development of new products is a key to future growth, R&D expenses are expected to continue at significant levels.

Selling, general, and administrative expenditures for the quarter and nine months ended June 30, 2010 decreased by \$55,400 (17%) and \$126,100 (12%), respectively, compared to the same periods of fiscal 2009. This decrease was primarily the result of a reduction in sales consulting charges and patent fees in fiscal 2010.

During the quarter ended June 30, 2010 and 2009, there was no other income or expense. For the nine months ended June 30, 2010, we received other income from unclaimed property from the State of California aggregating \$5,600, compared to other income, net, of \$4,300 (interest income of \$10,300 offset by the loss on disposal of capital equipment and interest expense) for the same period of fiscal 2009.

As a result of the decrease in net revenues for the quarter ended June 30, 2010, we had a net loss of \$404,800 compared to a net income of \$30,700 for the same quarter of fiscal 2009. However, for the nine months ended June 30, 2010, the increase in net revenues combined with decreases in operating expenses resulted in our net loss decreasing by \$271,400 (27%) compared to the same period of fiscal 2009.

## ***Liquidity and Capital Resources***

### *Cash Flows*

While we had a net loss of \$739,600 for the nine months ended June 30, 2010, our operations used net cash of only \$73,900. Reductions of accounts receivable and inventory produced cash of \$144,200 and \$251,400, respectively, while we used cash of \$48,600 to reduce accrued expenses. During the nine months ended June 30, 2010, we used cash of \$259,500 for capital equipment purchases, mainly for the testing and production of new products, and \$257,600 for capitalized test software development.

While the net loss for the nine months ended June 30, 2009 was \$1,011,000, the net cash used for operations was only \$545,400. During the first nine months of fiscal 2009, we wrote-off \$250,200 of inventory, which increased the net loss but did not affect cash flows. Reductions of accounts receivable resulted in net cash inflows of \$109,200 for operations. The liquidating of auction rate securities during January 2009 also resulted in an increase in net cash of \$975,000, while the Company used \$246,500 for the purchase of capital equipment to prepare for testing of new products.

### *Working Capital*

Historically, due to order scheduling by our customers, up to 60% of our quarterly revenues are often shipped in the last month of the quarter, so a large portion of shipments included in our quarter-end accounts receivable are not yet due per our net 30 day terms. As a result, quarter-end accounts receivable balances are typically at their highest level for the respective period.

As a fabless semiconductor company with products having longer product life cycles, our investment in inventories has been, and will continue to be, significant. Although high levels of inventory impact liquidity, we believe these costs are less costly than owning a wafer fabrication facility. Over the past few years, we have attempted to streamline our product offerings, in turn reducing our inventory levels, and we will continue this effort in the upcoming periods. During fiscal 2009, we decreased our inventory by \$347,000, including a write-down of \$406,700. During the nine months ended June 30, 2010, we have decreased inventory by an additional \$251,400 through sales of existing items.

### *Financing*

Our cost reductions over the past few years have allowed us to generate enough cash from operations to fund current operations and future capital expenditures. As we have multiple new products being introduced, our capital requirements have increased substantially. Cash on-hand and cash from operations may not be sufficient to meet these increased demands. As such, we are reviewing our expected capital needs and are exploring multiple debt and equity financing opportunities.

### *Impact of New Financial Accounting Standards*

In May 2009, the FASB issued authoritative guidance regarding Subsequent Events, which establishes general standards of accounting for and disclosure of events that occur after the balance sheet date but before financial statements are issued or available to be issued. The Company evaluated subsequent events through the date of financial statement issuance.

In June 2009, the FASB issued the FASB Accounting Standards Codification. The Codification is the single source for all authoritative GAAP recognized by the FASB to be applied for financial statements issued for periods ending after September 15, 2009. The Company adopted the Codification standard on September 30, 2009. This statement did not change GAAP and did not have an effect on the Company's financial position or results of operations.

**Item 3. Quantitative and Qualitative Disclosures about Market Risk**

We conduct all of our transactions, including those with foreign suppliers and customers, in U.S. dollars. We are therefore not directly subject to the risks of foreign currency fluctuations and do not hedge or otherwise deal in currency instruments in an attempt to minimize such risks. Demand from foreign customers and the ability or willingness of foreign suppliers to perform their obligations to us may be affected by the relative change in value of such customer or supplier's domestic currency to the value of the U.S. dollar. Furthermore, changes in the relative value of the U.S. dollar may change the price of our products relative to the prices of our foreign competitors.

**Item 4. Controls and Procedures**

Based upon an evaluation as of June 30, 2010, our President and Chief Financial Officer concluded that our disclosure controls and procedures are effective. There have been no changes in our internal control over financial reporting that occurred during the quarter ended June 30, 2010 that materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

**Part II – OTHER INFORMATION**

**Item 1. Legal Proceedings**

From time to time, we receive demands from various parties asserting patent or other claims in the ordinary course of business. These demands are often not based on any specific knowledge of our products or operations. Because of the uncertainties inherent in litigation, the outcome of any such claim, including simply the cost of a successful defense against such a claim, could have a material adverse impact on us.

**Item 1A. Risk Factors**

There are no other material changes to the risk factors disclosed in our Form 10-K filed with SEC on December 15, 2009 for the fiscal year ended September 30, 2009.

**Item 2. Unregistered Sales of Equity Securities and Use of Proceeds**

Not applicable.

**Item 3. Defaults Upon Senior Securities**

Not applicable.

**Item 4. Submission of Matters to a Vote of Security Holders**

Not applicable.

**Item 5. Other Information**

Not applicable.

**Item 6. Exhibits**

The Index to Exhibits appears at Page 13 of this report on Form 10-Q.

## 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.

LOGIC Devices Incorporated  
(Registrant)

Date: July 30, 2010

By: /s/ William J. Volz  
William J. Volz  
President and Chief Executive Officer  
(Principal Executive Officer)

Date: July 30, 2010

By: /s/ Kimiko Milheim  
Kimiko Milheim  
Chief Financial Officer  
(Principal Finance and Accounting Officer)

## INDEX TO EXHIBITS

<u>Exhibit No.</u>	<u>Description</u>
3.1	Articles of Incorporation, as amended in 1988. [3.1] (1)92
3.2	Bylaws, as amended and restated effective March 8, 2007. [3.2] (2)
10.1	Real Estate lease regarding Registrant's Sunnyvale, California facilities. [99.1] (3)
10.2	Amended and Restated LOGIC Devices Incorporated 1998 Director Stock Incentive Plan, as amended. (4)
10.3	LOGIC Devices Incorporated 2007 Employee Stock Incentive Plan. (4)
10.4	Registration Rights Agreement dated October 3, 1998 between William J. Volz, BRT Partnership, and Registrant. [10.19] (5)
31.1	Certification of Principal Executive Officer pursuant to Exchange Act Rules 13a-14 and 15d-14.
31.2	Certification of Chief Financial Officer pursuant to Exchange Act Rules 13a-14 and 15d-14.
32.1	Certifications of Principal Executive Officer and Chief Financial Officer pursuant to 18 U.S.C. Section 1350.
<hr/>	
[ ]	Exhibits so marked have been previously filed with the Securities and Exchange Commission (SEC) as exhibits to the filings shown below under the exhibit numbers indicated following the respective document description and are incorporated herein by reference.
(1)	Quarterly Report on Form 10-Q for the fiscal quarter ended December 31, 2004, as filed with the SEC on January 26, 2005.
(2)	Quarterly Report on Form 10-Q for the quarter ended March 31, 2007, as filed with the SEC on May 15, 2007.
(3)	Current Report on Form 8-K, as filed with the SEC on August 7, 2007.
(4)	Quarterly Report on Form 10-Q for the quarter ended March 31, 2008, as filed with the SEC on May 6, 2008.
(5)	Annual Report on Form 10-K for the transition period from January 1, 1998 to September 30, 1998, as filed with the SEC on January 13, 1999.

**Exhibit 31.1**

**Certification**

I, William J. Volz, certify that:

1. I have reviewed this quarterly report on Form 10-Q of LOGIC Devices Incorporated (the registrant);
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 registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Rules 13a-15(e) and 15d-15(e)) for the registrant 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 registrant is made known to us by others, particularly during the period in which this report is being prepared;
  - (b) Evaluated the effectiveness of the registrant'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 registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors:
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting that are reasonably likely to adversely affect the registrant'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 registrant's internal control over financial reporting.

Date: July 30, 2010

/s/ William J. Volz

William J. Volz

President and Principal Executive Officer

**Exhibit 31.2**

**Certification**

I, Kimiko Milheim, certify that:

1. I have reviewed this quarterly report on Form 10-Q of LOGIC Devices Incorporated (the registrant);
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 registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Rules 13a-15(e) and 15d-15(e)) for the registrant 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 registrant is made known to us by others, particularly during the period in which this report is being prepared;
  - (b) Evaluated the effectiveness of the registrant'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 registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors:
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting that are reasonably likely to adversely affect the registrant'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 registrant's internal control over financial reporting.

Date: July 30, 2010

/s/ Kimiko Milheim

Kimiko Milheim  
Chief Financial Officer and  
Principal Financial and Accounting Officer

**Exhibit 32.1**

**Certifications of  
Principal Executive Officer and Acting Chief Financial Officer  
Pursuant to 18 U.S.C. Section 350,  
as Adopted Pursuant to  
Section 906 of the Sarbanes-Oxley Act of 2002**

We, William J. Volz, President and Principal Executive Officer, and Kimiko Milheim, Chief Financial Officer, of LOGIC Devices Incorporated (the Company), do hereby certify in accordance with 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, based on our knowledge:

1. the Quarterly Report on Form 10-Q of the Company, to which this certification is attached as an exhibit (the Report), fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. the information contained in this Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: July 30, 2010

/s/ William J. Volz

William J. Volz  
President and Principal Executive Officer

Date: July 30, 2010

/s/ Kimiko Milheim

Kimiko Milheim  
Chief Financial Officer and  
Principal Financial and Accounting Officer

A signed original of this written statement required by Section 906 has been provided to LOGIC Devices Incorporated and will be retained by LOGIC Devices Incorporated and furnished to the Securities and Exchange Commission or its staff upon request.