RIDGEFIELD ACQUISITION CORP
Form 10-Q
August 12, 2010

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

Form 10-Q

[X] QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.

For the quarterly period ended June 30, 2010.

or

[ ] TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE EXCHANGE ACT.

For the transition period from ___________ to __________

Commission File No. -- 0-16335

Ridgefield Acquisition Corp.
(Exact Name of Small Business Issuer as Specified in its Charter)

Nevada	84-0922701
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification Number)

225 N.E. Mizner Boulevard, Suite 400 Boca Raton, Florida 33432
(Address of Principal Executive Office) (Zip Code)

(561) 362-5385
(Registrant's 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 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.

[X] 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 (Section 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).

[X] 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.

Large accelerated filer	[ ]	Accelerated filer	[ ]
Non-accelerated filer	[ ]	Smaller reporting company	[X]

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

[X] Yes [ ] No

As of August 11, 2010, the issuer had 1,260,773 outstanding shares of common stock.

RIDGEFIELD ACQUISITION CORP.

FORM 10-Q

PART I - FINANCIAL INFORMATION

Item 1. Financial Statements.

RIDGEFIELD ACQUISITION CORP. AND SUBSIDIARY

CONSOLIDATED BALANCE SHEETS

	June 30, 2010 (Unaudited)	December 31, 2009
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 895,653	$ 307,409
Investments	--	576,316
TOTAL ASSETS	$ 895,653	$ 883,725
LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	$ 3,875	$ 13,076
TOTAL CURRENT LIABILITIES	3,875	13,076
STOCKHOLDERS' EQUITY		
Preferred stock, $.01 par value; authorized - 5,000,000 shares, Issued - none	--	--

Common stock, $.001 par value; authorized - 30,000,000 shares, Issued and outstanding - 1,260,773 on June 30, 2010 and 1,254,773 shares on December 31, 2009	1,261	1,255
Capital in excess of par value	2,272,883	2,263,889
Accumulated deficit	(1,382,366)	(1,634,043)
Accumulated other comprehensive gain	--	239,548
TOTAL STOCKHOLDERS' EQUITY	891,778	870,649
TOTAL LIABILITIES & STOCKHOLDERS' EQUITY	$ 895,653	$ 883,725

See accompanying notes to consolidated financial statements.

RIDGEFIELD ACQUISITION CORP. AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF OPERATIONS AND COMPREHENSIVE INCOME (LOSS)
(UNAUDITED)

	Three Months Ended June 30, 2010	2009	Six Months June 3 2010
REVENUES			
Investment income	$ 673	$ 216	817
Realized gain on investments	25,734	172,440	272,134
TOTAL REVENUES	25,407	172,656	272,951
OPERATING EXPENSES			
General and administrative	8,240	46,308	21,274
TOTAL EXPENSES	8,240	46,308	21,275
NET INCOME BEFORE TAXES	18,167	126,348	251,677
INCOME TAXES	--	--	--
NET INCOME	18,167	126,348	251,677
OTHER COMPREHENSIVE INCOME/(LOSS)			
Reclassification adjustment for gains included in net income	(13,412)	(101,417)	(239,548)
OTHER COMPREHENSIVE INCOME/(LOSS)	(13,412)	(101,417)	(239,548)
COMPREHENSIVE INCOME)	$ 4,755	$ 24,931	12,129
NET INCOME PER COMMON SHARE			
Basic and Dilutive	$ .01	$ .10	$ .20

WEIGHTED AVERAGE NUMBER OF COMMON SHARES OUTSTANDING Basic and Dilutive	1,260,773	1,206,773	1,260,773

See accompanying notes to consolidated financial statements

RIDGEFIELD ACQUISITION CORP. AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF CASH FLOWS
(UNAUDITED)

	Six Months Ended June 30 2010	Six Months Ended June 30 2009
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	$ 251,677	$ 74,647
Adjustment to reconcile net income to net cash used in operating activities		
Stock issued for professional services	9,000	54,000
Realized gain on sales of investments	(272,134)	(172,440)
Changes in assets and liabilities		
Decrease accounts payable and accrued expenses	(9,201)	(7,075)
Net Cash Used in Operating Activities	(20,658)	(50,868)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of investments	608,902	267,117
Net Cash Provided by Investing Activities	608,902	267,117
NET INCREASE IN CASH AND CASH EQUIVALENTS	588,244	216,249
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIODS	307,409	123,162
CASH AND CASH EQUIVALENTS, END OF PERIODS	$ 895,653	$ 339,411

See accompanying notes to consolidated financial statements.

RIDGEFIELD ACQUISITION CORP. AND SUBSIDIARY

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION

The unaudited condensed consolidated financial statements included herein were prepared pursuant to the rules and regulations of the Securities and Exchange Commission. Certain information and footnote disclosure normally included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America have been condensed or omitted pursuant to such rules and regulations. In the opinion of management, disclosures made are adequate to make the information not misleading. These condensed consolidated financial statements should be read in conjunction with the financial statements and notes included in the Company's Form 10-K for the year ended December 31, 2009.

In the opinion of management, the interim data includes all normally recurring adjustments, necessary for a fair presentation of the results for the interim period. The results of operations for the interim periods are not necessarily indicative of the results that may be expected for the fiscal year.

PRINCIPLES OF CONSOLIDATION

The consolidated financial statements of Ridgefield Acquisition Corp. include the accounts of Bio-Medical Automation, Inc., its wholly-owned subsidiary. All inter-company transactions have been eliminated in consolidation.

The accompanying financial statements as of June 30, 2010 and for the three and six months then ended include the accounts of the Company and its wholly-owned subsidiary.

As of June 30, 2010, the Company has no principal operations or revenue from its operations. The Company is now pursuing an acquisition strategy whereby it is seeking to arrange for a merger, acquisition or other business combination with a viable operating entity.

ASSETS AND LIABILITIES MEASURED AT FAIR VALUE

Fair value measurements should be determined based on the assumptions that market participants would use in pricing the asset or liability. A fair value hierarchy has been established that distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Levels 1 and 2 of the hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy).

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RIDGEFIELD ACQUISITION CORP. AND SUBSIDIARY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

ASSETS AND LIABILITIES MEASURED AT FAIR VALUE (continued)

Level 1 inputs utilize quoted prices (unadjusted) in active markets for identical assets or liabilities that the Company has the ability to access.

Level 2 inputs are inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs may include quoted prices for similar assets and liabilities in active markets, as well as inputs that are observable for the asset or liability (other than quoted prices), such as interest rates, foreign exchange rates, and yield curves that are observable at commonly quoted intervals. Level 3 inputs are unobservable inputs for the asset or liability which are typically based on an entity's own assumptions, as there is little, if any, related market activity. In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety. The Company's assessment of the significance of a particular input to the fair value measurement in its entirety requires judgment, and considers factors specific to the asset liability.

NOTE 2 - GOING CONCERN

The accompanying consolidated financial statements have been prepared on the basis of accounting principles applicable to a going concern which contemplates the realization of assets and extinguishment of liabilities in the normal course of business. As shown in the accompanying consolidated financial statements, the Company has accumulated a deficit of $1,382,366 through June 30, 2010. As of June 30, 2010, the Company has no principal operations or revenue producing activities.

These factors indicate that the Company may be unable to continue in existence. The Company's financial statements do not include any adjustments related to the carrying value of assets or the amount and classification of liabilities that might be necessary should the Company be unable to continue in existence. The Company's ability to establish itself as a going concern is dependent on its ability to merge with another entity or acquire revenue producing activities.

NOTE 3 - NEW ACCOUNTING STANDARDS

There are no new accounting standards that are expected to have a significant impact on the Company.

RIDGEFIELD ACQUISITION CORP. AND SUBSIDIARY

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

NOTE 4 - RELATED PARTY TRANSACTIONS

The Company occupies a portion of the premises occupied by BKF Capital Group, Inc. at 225 N.E. Mizner Boulevard, Suite 400 Boca Raton, Florida 33432 on a month to month basis for a monthly fee of $100 per month paid to BKF Capital Group, Inc. Steven N. Bronson, the Company's president, is the president of BKF Capital Group, Inc.

On March 28, 2006, the Company entered into an employment agreement with Mr. Bronson, that provides Mr. Bronson will serve as President of the Company without an annual salary.

Pursuant to the Consulting Agreement, dated June 6, 2008, between the Company and Catalyst Financial, LLC, during the six months ended June 30, 2010, the Company issued Catalyst Financial 6,000 shares of the Company's common stock. The agreement expired on January 31, 2010.

NOTE 5 - INVESTMENTS

Investments are classified as available for sale. Accordingly, the investments are carried at fair value with unrealized gains and losses reported separately in other comprehensive income. Realized gains and losses are calculated using the original cost of those investments. On July 2, 2009 the Company purchased 50,000 shares of common stock of FCStone Group, Inc, at a price of $4.0015 a share or $200,575. On October 1, 2009, the previously announced merger between International Assets Holding Corporation ("IAAC") and FCStone was completed and each outstanding share of FCStone was exchanged for .2950 shares of IAAC. Accordingly, on October 1, 2009, the Company received 14,750 share of IAAC in exchange for its 50,000 shares of FCStone. On March 10, 2010, the Company sold 4,750 shares of IAAC for gross proceeds of approximately $80,936. On April 21, 2010, the Company sold the remaining 10,000 shares of IAAC for gross proceeds of approximately $162,121.

During January 2010 the Company sold its remaining shares of Argan, Inc. for gross proceeds of $365,845 and thus the Company held no investments at June 30, 2010.

The valuation of such stock is based on quoted prices (unadjusted) and as a result the investments were classified within Level 1 of the fair-value hierarchy.

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RIDGEFIELD ACQUISITION CORP. AND SUBSIDIARY

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

NOTE 6 - ASSETS AND LIABILITIES MEASURED AT FAIR VALUE

Money Market Funds

The table below presents the Company's assets and liabilities measured at fair value on a recurring basis as of June 30, 2010, aggregated by the level in the fair value hierarchy within which those measurements fall.

Assets and Liabilities Measured at Fair Value on a Recurring Basis at June 30, 2010:

Assets	Level 1	Level 2	Level 3	Balance at June 30, 2010
Money Market Funds	$895,653	$ --	$ --	$895,653

The Company does not have any fair value measurements within Level 2 or Level 3 of the fair value hierarchy as of June 30, 2010.

NOTE 7 - INCOME TAXES

The estimate of the effective tax rate is based on projections of income taxes for the full fiscal year. The estimated expense for the period ended June 30, 2010 did not result in a recorded tax provision due to the availability of net operating loss carryforwards.

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

Forward Looking Statements Disclosure

This Quarterly Report on Form 10-Q contains certain statements that are not historical facts, including, most importantly, information concerning possible or assumed future results of operations of Ridgefield Acquisition Corp. (the "Company") and statements preceded by, followed by or that include the words "may," "believes," "expects," "anticipates," or the negation thereof, or similar expressions, which constitute "forward-looking statements" within the meaning of the Section 27A of the Securities Act of 1933 and Section 21E (the "Reform Act") of the Securities Exchange Act of 1934 (the "Exchange Act"). For those statements, the Company claims the protection of the safe harbor for forward-looking statements contained in the Reform Act. These forward-looking statements are based on the Company's current expectations and are susceptible to a number of risks, uncertainties and other factors, including the risks specifically enumerated in Company's Annual Report on Form 10-K for the year ended December 31, 2009, and the Company's actual results, performance and achievements may differ materially from any future results, performance or achievements expressed or implied by such forward-looking statements. The Company will not undertake and specifically declines any obligation to publicly release the result of any revisions, which may be made to any forward-looking statements to reflect events or circumstances after the date of such statements or to reflect the occurrence of anticipated or unanticipated events. In addition, it is the Company's policy generally not to make any specific projections as to future earnings, and the Company does not endorse any projections regarding future performance that may be made by third parties.

The following discussion and analysis provides information which the Company's management believes to be relevant to an assessment and understanding of the Company's results of operations and financial condition. This discussion should be read together with the Company's financial statements and the notes to financial statements, which are included in this report, as well as the Company's Annual Report on Form 10-K for the year ended December 31, 2009.

Acquisition Strategy

The Company's plan of operation is to arrange for a merger, acquisition, business combination or other arrangement by and between the Company and a viable operating entity. The Company has not identified a viable operating entity for a merger, acquisition, business combination or other arrangement, and there can be no assurance that the Company will ever successfully arrange for a merger, acquisition, business combination or other arrangement by and between the Company and a viable operating entity.

The Company anticipates that the selection of a business opportunity will be a complex process and will involve a number of risks, because potentially available business opportunities may occur in many different industries and may be in various stages of development. Due in part to depressed economic conditions in a number of geographic areas, rapid technological advances being made in some industries and shortages of available capital, management believes that there are numerous firms seeking either the limited additional capital which the Company will have or the benefits of a publicly traded corporation, or both. The perceived benefits of a publicly traded corporation may include facilitating or improving the terms upon which additional equity financing may be sought, providing liquidity for principal shareholders, creating a means for providing incentive stock options or similar benefits to key employees, providing liquidity for all shareholders and other factors.

In some cases, management of the Company will have the authority to effect acquisitions without submitting the proposal to the shareholders for their consideration. In some instances, however, the proposed participation in a business opportunity may be submitted to the shareholders for their consideration, either voluntarily by the Board of Directors to seek the shareholders' advice and consent, or because of a requirement of state law to do so.

In seeking to arrange a merger, acquisition, business combination or other arrangement by and between the Company and a viable operating entity, management's objective will be to obtain long-term capital appreciation for the Company's shareholders. There can be no assurance that the Company will be able to complete any merger, acquisition, business combination or other arrangement by and between the Company and a viable operating entity.

The Company may need additional funds in order to effectuate a merger, acquisition or other arrangement by and between the Company and a viable operating entity, although there is no assurance that the Company will be able to obtain such additional funds, if needed. Even if the Company is able to obtain additional funds there is no assurance that the Company will be able to effectuate a merger, acquisition or other arrangement by and between the Company and a viable operating entity.

Investment Strategy

On August 25, 2003, the Board of Directors of the Company authorized the Company to invest a portion of the Company's cash in marketable securities in an effort to realize a greater rate of return than the Company had been earning in light of historically low interest rates. The Board directed that management maintain at least $40,000 of the Company's cash in a federally insured bank or money market account. The Company presently does not hold any securities of any publicly traded company.

On July 2, 2009 the Company purchased 50,000 shares of common stock of FCStone Group, Inc, at a price of $4.0015 a share or $200,575. On October 1, 2009, the previously announced merger between International Assets Holding Corporation ("IAAC") and FCStone was completed and each outstanding share of FCStone was exchanged for .2950 shares of IAAC. Accordingly, on October 1, 2009, the Company received 14,750 share of IAAC in exchange for its 50,000 shares of FCStone. On March 10, 2010, the Company sold 4,750 shares of IAAC for gross proceeds of approximately $80,936. On April 21, 2010, the Company sold the remaining 10,000 shares of IAAC for gross proceeds of approximately $162,121.

At June 30, 2010 the Company did not hold any investment securities.

While the Company endeavors to invest in securities that have a potential for gain, there can be no assurances that the Company will not suffer losses based on its Investment Strategy.

Results of Operations

For the three months ended June 30, 2010, the Company has not earned any revenues, except for interest income of $673 and realized gains of $25,734 from the sale of shares of IAAC stock. For the same period, the Company incurred general and administrative expenses of $8,240 resulting in a net gain from operations equal to $18,167. General and administrative expenses for the three months ended June 30, 2010 consisted of costs associated with maintaining the Company's status as a public company including (without limitation) filing reports with the Securities and Exchange Commission.

For the six months ended June 30, 2010, the Company had revenues from interest income of $817 and realized gains of $272,134 from the sale of shares of IAAC and Argan stocks. For the same period, the Company incurred general and Administrative expenses of $21,274 resulting in a net gain from operations of $251,677. General and administrative expenses for the six months ended June 30, 2010 include costs associated with maintaining the Company's status as a public company including (without limitation) filing reports with the Securities and Exchange Commission and our agreement with Catalyst Financial.

Liquidity and Capital Resources

During the three months ended June 30, 2010, the Company satisfied its working capital needs from cash on hand, cash generated from interest income and sales of investments. As of June 30, 2010, the Company had cash and cash equivalents on hand in the amount of $895,653.

The Company's future financial condition will be subject to: (1) its ability to arrange for a merger, acquisition or a business combination with an operating business on favorable terms that will result in profitability. There can be no assurance that the Company will be able to do so or, if it is able to do so, that the transaction will be on favorable terms not resulting in an unreasonable amount of dilution to the Company's existing shareholders.

The Company may need additional funds in order to effectuate a merger, acquisition or other arrangement by and between the Company and a viable operating entity, although there is no assurance that the Company will be able to obtain such additional funds, if needed. Even if the Company is able to obtain additional funds there is no assurance that the Company will be able to effectuate a merger, acquisition or other arrangement by and between the Company and a viable operating entity.

Item 4T. Controls and Procedures

We maintain "disclosure controls and procedures," as defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act, that are designed to ensure that information required to be disclosed by us in reports we file or submit under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms, and that such information is accumulated and communicated to our principal executive officer to allow timely decisions regarding required disclosure.

Evaluation of disclosure and controls and procedures.

As of June 30, 2010, the Company carried out an evaluation, under the supervision and with the participation of our Principal Executive Officer, of the effectiveness of the design and operation of the Company's disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) under the Exchange Act). Based on the evaluation, the Company's Principal Executive Officer has concluded that the Company's disclosure controls and procedures are designed to provide reasonable assurance that information required to be disclosed by the Company in the reports that it files or submits under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms and are operating in an effective manner.

Changes in internal controls over financial reporting.

There have been no changes in Company's internal control over financial reporting (as defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act) that occurred during Company's most recent quarter that has materially affected, or is reasonably likely to materially affect, Company's internal control over financial reporting.

It should be noted that any system of controls, however well designed and operated, can provide only reasonable, and not absolute, assurance that the objectives of the system are met. In addition, the design of any control system is based in part upon certain assumptions about the likelihood of future events. Because of these and other inherent limitations of control systems, there is only reasonable assurance that the Company's controls will succeed in achieving their stated goals under all potential future conditions.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings

During the quarter ended June 30, 2010, the Company was not a party to any material legal proceedings.

Item 6. Exhibits

The following exhibits are hereby filed as part of this Quarterly Report on Form 10-Q or incorporated herein by reference.

3.1 Articles of Incorporation, incorporated by reference to Registration Statement No. 33-13074-D as Exhibit 3.1.

3.2 Amended Bylaws adopted June 1, 1987, incorporated by reference to Annual Report on Form 10-K for the fiscal year ended December 31, 1987 as Exhibit 3.2.

3.4 Articles of Amendment to Restated Articles of Incorporation dated March 7,1991. Incorporated by reference to Annual Report on Form 10-K for fiscal year ended December 31, 1990 as Exhibit 3.4.

3.5 Articles of Amendment to Restated Articles of Incorporation dated March 17, 1999, incorporated by reference to the Company's Current

Report on Form 8-K reporting an event of March 9, 1999.

3.6 Articles of Incorporation of Bio-Medical Automation, Inc. a Nevada corporation, the Company's wholly owned subsidiary.

3.7 By-laws of Bio-Medical Automation, Inc. a Nevada corporation, the Company's wholly owned subsidiary.

10.1 OEM Purchase Agreement dated January 15, 1990, between the Company and Ariel Electronics, Inc. incorporated by reference to Annual Report on Form 10-K for the fiscal year ended December 31, 1989 as Exhibit 10.1.

10.2 Form of Convertible Promissory Note, 12/30/93 Private Placement incorporated by reference to Annual Report on Form 10-KSB for the fiscal year ended December 31, 1993 as Exhibit 10.2.

10.3 Form of Non-Convertible Promissory Note, 12/30/93 Private Placement incorporated by reference to Annual Report on Form 10-KSB for the fiscal year ended December 31, 1993 as Exhibit 10.3.

10.4 Form of Note Purchaser Warrant Agreement and Warrant, 12/30/93 Private Placement incorporated by reference to Annual Report on Form 10-KSB for the fiscal year ended December 31, 1993 as Exhibit 10.4.

10.5 Form of Promissory Note, April 1, 1996.

10.6 Form of Security Agreement, April 1, 1996.

10.7 Form of Common Stock Purchase Warrant, April 1, 1996.

10.8 Form of Promissory Note, July 1, 1996.

10.9 Form of April 1, 1996 Promissory Note Extension, October 17, 1996.

10.10 Form of Common Stock Purchase Warrant, October 10, 1996.

10.11 Asset Purchase Agreement with JOT incorporated by reference to Form 8-K reporting an event of November 4, 1998, and amendment thereto incorporated by reference to Form 8-K reporting an event of December 15, 1998.

10.12 Stock Purchase Agreement, between Bio-Medical Automation, Inc. and Steven N. Bronson, incorporated by reference to the Current Report on Form 8-K filed on April 6, 2000.

10.13 Employment Agreement between Bio-Medical Automation, Inc. and Steven N. Bronson, dated as of March 24, 2001, incorporated by reference to Quarterly Report on Form 10-QSB for the quarter ended March 31, 2001.

10.14 Mergers and Acquisitions Advisory Agreement, dated as of November 13, 2001, between Bio-Medical Automation, Inc. and Catalyst Financial LLC incorporated by reference to the Annual Report on Form 10-KSB for the year ended December 31, 2001.

10.15 Mergers and Acquisitions Advisory Agreement, dated as of April 1, 2005, between Ridgefield Acquisition Corp. and Catalyst Financial LLC.

10.16 Appointment of Atlas Stock Transfer Agent Corporation as the transfer

Agent for Ridgefield Acquisition Corp.

10.17	Employment Agreement between Ridgefield Acquisition Corp. and Steven N. Bronson, dated as of March 28, 2006.
10.18	Addendum, dated as of February 1, 2006, to Mergers and Acquisitions Advisory Agreement, dated as of April 1, 2005, between Ridgefield Acquisition Corp. and Catalyst Financial LLC.
14	Code of Ethics
31*	President's Written Certification Of Financial Statements Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32*	President's Written Certification Of Financial Statements Pursuant to 18 U.S.C. Statute 1350.

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* Filed herewith

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.

Dated: August 11, 2010

RIDGEFIELD ACQUSITION CORP.

By: /s/ Steven N. Bronson

Steven N. Bronson, President
(Principle Executive Officer),
as Registrant's duly authorized
officer

EXHIBIT INDEX

The following Exhibits are filed herewith:

Exhibit Number	Description of Document
31	President's Statement Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32	President's Written Certification Of Financial Statements Pursuant to 18 U.S.C. Statute 1350.