

IsoRay, Inc.  
Form 10-K/A  
October 26, 2012

United States Securities and Exchange Commission

Washington, d.c. 20549

FORM 10-K/A

(Amendment No. 1)

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

For the fiscal year ended June 30, 2012

or

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

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File No. 001-33407

IsoRay, Inc

(Exact name of registrant as specified in its charter)

Minnesota

(State of incorporation)

41-1458152

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

350 Hills St., Suite 106

99354

Richland, Washington

(Zip code)

(Address of principal executive offices)

Registrant's telephone number, including area code: (509) 375-1202

Securities registered pursuant to Section 12(b) of the Exchange Act – Common Stock – \$0.001 par value

(NYSE MKT)

Securities registered pursuant to Section 12(g) of the Exchange Act – Series C Preferred Share Purchase Rights

Number of shares outstanding of each of the issuer's classes of common equity:

| Class                           | Outstanding as of September 25, 2012 |
|---------------------------------|--------------------------------------|
| Common stock, \$0.001 par value | 34,584,868                           |

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.  
Yes  No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes  No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the 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 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 during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).  
Yes  No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer       Accelerated filer       Non-accelerated filer       Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act): Yes  No

State the aggregate market value of the voting and non-voting common equity held by non-affiliates computed by reference to the price at which the common equity was last sold, or the average bid and asked price of such common equity, as of the last business day of the registrant's most recently completed second fiscal quarter – \$19,348,762 as of December 31, 2011.

Documents incorporated by reference – none.

## **EXPLANATORY NOTE**

This Amendment No. 1 to the Annual Report on Form 10-K (the "Amended 10-K") of IsoRay, Inc. ("IsoRay" or "our") amends our Annual Report on Form 10-K for the fiscal year ended June 30, 2012, that was filed with the U.S. Securities and Exchange Commission (the "SEC") on September 28, 2012 (the "Original 10-K"). This Amended 10-K does not reflect a change in our consolidated results of operations, consolidated financial position, or consolidated cash flows as reported in the Original 10-K. This Amended 10-K is filed solely (i) to furnish the XBRL files with the "detailed tagging" data required to be included with this report, within the applicable grace period for furnishing such files; and (ii) to file Exhibit 21.1, Subsidiaries of the Company, which was inadvertently omitted from the Original 10-K. No other changes were made to the Original 10-K.

This Amended 10-K does not reflect other events occurring after the filing of the Original 10-K, including exhibits, or modify or update those disclosures which may be affected by subsequent events. This Amended 10-K should be read in conjunction with IsoRay's filings made with the SEC subsequent to the filing of the Original 10-K, as those filings may have been amended, as information in such reports and documents may update or supersede certain information contained in this Amended 10-K. Accordingly, this Amended 10-K only amends the items listed in the above paragraph, and no other information in the Original 10-K is amended hereby.

**INDEX TO EXHIBITS**

**EXHIBIT**

**NUMBER DESCRIPTION**

|            |   |
|------------|---|
| 21.1*      | Subsidiaries of the Registrant  |
| 31.1*      | Certification of Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002  |
| 31.2*      | Certification of Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002  |
| 32**       | Certifications of Chief Executive Officer and Chief Financial Officer, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 |
| 101.INS*** | XBRL Instance Document  |
| 101.SCH*** | XBRL Taxonomy Extension Schema Document   |
| 101.CAL*** | XBRL Taxonomy Extension Calculation Linkbase Document   |
| 101.DEF*** | XBRL Taxonomy Extension Definition Linkbase Document  |
| 101.LAB*** | XBRL Taxonomy Extension Label Linkbase Document   |
| 101.PRE*** | XBRL Taxonomy Extension Presentation Linkbase Document  |

\* Filed herewith.

\*\* Furnished herewith.

\*\*\* Furnished herewith. Users of this data to be submitted electronically are advised pursuant to Rule 406T of Regulation S-T that this interactive data file will not be deemed filed or part of a registration statement or prospectus for purposes of sections 11 or 12 of the Securities Act of 1933, will not be deemed filed for purposes of section 18 of the Securities Exchange Act of 1934, and otherwise will not be subject to liability under these sections.