

SOCKET COMMUNICATIONS INC  
Form S-8 POS  
April 12, 2005

As filed with the Securities and Exchange Commission on April 12, 2005  
Registration No. 333-123396

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SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

**Post-Effective Amendment No. 1**  
**to**

FORM S-8  
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

SOCKET COMMUNICATIONS, INC.  
(Exact name of Registrant as specified in its charter)

DELAWARE  
  
(State or other jurisdiction of  
incorporation or organization)

94-3155066  
  
(I.R.S. Employer  
Identification No.)

37400 Central Court  
Newark, CA 94560  
(Address of principal executive offices)

AMENDED AND RESTATED 1995 STOCK PLAN  
2004 EQUITY INCENTIVE PLAN  
(Full title of the Plans)

David W. Dunlap  
Chief Financial Officer  
Socket Communications, Inc  
37400 Central Court  
Newark, CA 94560  
(510) 744-2700  
(Name, address, and telephone number, including area code, of agent for service)

Copy to:  
Herbert P. Fockler, Esq.  
Wilson Sonsini Goodrich & Rosati  
Professional Corporation  
650 Page Mill Road  
Palo Alto, CA 94304-1050  
(650) 493-9300

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**EXPLANATORY STATEMENT:**

Socket Communications, Inc. (the "Registrant") is filing this Post-Effective Amendment No. 1, to the Registration Statement on Form S-8 filed with the Securities and Exchange Commission on March 16, 2005, solely for the purpose of amending the Consent of Moss Adams LLP filed as Exhibit 23.1.

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**Item 8. Exhibits.**

Listed below are documents filed or furnished as part of this Post-Effective Amendment No. 1.

| <b>Exhibit Number</b> | <b>Description</b>                                                       |
|-----------------------|--------------------------------------------------------------------------|
| 23.1                  | Consent of Moss Adams LLP, Independent Registered Public Accounting Firm |

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**SIGNATURES**

**THE REGISTRANT**

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has duly caused this Post-Effective Amendment No. 1 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Newark, State of California, on this 11th day of April, 2005.

SOCKET COMMUNICATIONS, INC.

By: /s/ David W. Dunlap  
David W. Dunlap  
Chief Financial Officer and Vice  
President of  
Finance and Administration

Pursuant to the requirements of the Securities Act of 1933, this report has been signed by the following persons on behalf of the Registrant in the capacities and on the dates indicated.

| <b><u>Signature</u></b>                             | <b><u>Title</u></b>                                                                                                   | <b><u>Date</u></b> |
|-----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--------------------|
| <u>/s/ Kevin J. Mills</u><br>Kevin J. Mills         | President and Chief Executive Officer (Principal Executive Officer) and Director                                      | April 11, 2005     |
| <u>/s/ David W. Dunlap</u><br>David W. Dunlap       | Chief Financial Officer and Vice President of Finance and Administration (Principal Financial and Accounting Officer) | April 11, 2005     |
| <u>/s/ Charlie Bass</u><br>Charlie Bass             | Chairman of the Board                                                                                                 | April 11, 2005     |
| <u>/s/ Micheal L. Gifford</u><br>Micheal L. Gifford | Executive Vice President and Director                                                                                 | April 11, 2005     |
| <u>/s/ Enzo Torresi</u><br>Enzo Torresi             | Director                                                                                                              | April 11, 2005     |

|                                                   |          |                |
|---------------------------------------------------|----------|----------------|
| <u>/s/ Gianluca Rattazzi</u><br>Gianluca Rattazzi | Director | April 11, 2005 |
| <u>/s/ Peter Sealey</u><br>Peter Sealey           | Director | April 11, 2005 |
| <u>/s/ Leon Malmed</u><br>Leon Malmed             | Director | April 11, 2005 |

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**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

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**EXHIBITS**

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**Post-Effective Amendment No. 1 to Form S-8**

**SOCKET COMMUNICATIONS, INC.**

**INDEX TO EXHIBITS**

| <b>Exhibit<br/>Number</b> | <b>Description</b>                                                       |
|---------------------------|--------------------------------------------------------------------------|
| 23.1                      | Consent of Moss Adams LLP, Independent Registered Public Accounting Firm |

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**Exhibit 23.1**

**CONSENT OF MOSS ADAMS LLP  
INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Registration Statement on Form S-8 pertaining to the Amended

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and Restated 1995 Stock Plan and 2004 Equity Incentive Plan of Socket Communications, Inc. of our report dated February 11, 2005, with respect to the consolidated financial statements of Socket Communications, Inc., Socket Communications, Inc. management's assessment of the effectiveness of internal control over financial reporting, and the effectiveness of internal control over financial reporting of Socket Communications, Inc., included in its Annual Report (Form 10-K) for the year ended December 31, 2004, filed with the Securities and Exchange Commission.

/s/ MOSS ADAMS LLP

San Francisco, California  
March 16, 2005

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