

NEXIA HOLDINGS INC
Form S-8
June 04, 2007

**SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM S-8

**REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

NEXIA HOLDINGS, INC.
(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of
incorporation or organization)

84-1062062
(I.R.S. Employer Identification No.)

59 West 100 South, Second Floor, Salt Lake City, Utah 84101
(Address of principal executive offices)

The Amended 2007 Benefit Plan of Nexia Holdings, Inc.
(Full title of the plan)

Richard D. Surber, 59 West 100 South, Second Floor, Salt Lake City, Utah 84101
(Name, address, including zip code, of agent for service)

Telephone number for Issuer: **(801) 575-8073**

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amounts to be Registered	Proposed Maximum Offering Price Per Share(1)	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock, 0.0001 par value	3,000,000,000	\$0.0005	\$1,500,000	\$190.05

(1) Bona fide estimate of maximum offering price solely for calculating the registration fee pursuant to Rule 457(h) of the Securities Act of 1933, based on the average bid and asked price of the registrant's common stock as of May 31, 2007, a date within five business days prior to the date of filing of this registration statement.

In addition, pursuant to Rule 416(c) under the Securities Act of 1933, this Registration Statement also covers an indeterminate amount of interests to be offered or sold pursuant to the Plan described herein.

**Registration Statement Pursuant to General Instruction E To form S-8
2007 Benefit Plan of Nexia Holdings, Inc.**

This Registration Statement is being filed pursuant to General Instruction E to Form S-8, to reflect that the Board of Directors of Nexia Holdings, Inc. (the "Company") has amended The 2007 Benefit Plan of Nexia Holdings, Inc. as originally filed by the Company in a Form S-8 filed on March 9, 2007, SEC file no. 333-141199, which is incorporated herein by reference. This Registration statement will increase the number of shares to be included in the plan by Three Billion (3,000,000,000) shares of the common stock of the Company.

The 3,000,000,000 shares registered hereunder increases the total number of shares registered under The 2007 Benefit Plan of Nexia Holdings, Inc. to 3,770,000,000.

The amendment to the 2007 Benefit Plan of Nexia Holdings, Inc. is filed as Exhibit "A" hereto. The additional Three Billion (3,000,000,000) shares are being registered hereby.

The total number of shares registered under the 2007 Benefit Plan of Nexia Holdings, Inc. will be 3,770,000,000.

ITEM 8-Exhibits

Exhibits	SEC Ref. No.	Description of Exhibit	Page
A	4	Amendment to 2007 Stock Benefit Plan of the Company	6
B	5, 23(b)	Opinion and consent of Counsel with respect to the legality of the issuance of securities being issued	10
C	23(a)	Consents of Accountants	13

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, on June 1, 2007.

Nexia Holdings, Inc.

By: /s/ Richard D. Surber

Richard D. Surber

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

Signature	Title	Date
<u>/s/ Richard Surber</u> Richard D. Surber	Director	June 1, 2007
<u>/s/ Gerald Einhorn</u> Gerald Einhorn	Director	June 1, 2007
<u>/s/ Adrienne Bernstein</u> Adrienne Bernstein	Director	June 1, 2007

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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

Nexia Holdings, Inc.
(a Nevada corporation)

INDEX TO EXHIBITS

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