

NEXIA HOLDINGS INC
Form S-8 POS
September 16, 2005

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

**POST EFFECTIVE AMENDMENT NUMBER ONE
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 2005 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, 0.001 par value | 500,000,000 | \$0.0002 | \$100,000 | \$12.67 |

(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 September 14, 2005, 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.

**Post Effective Amendment to the
2005 Benefit Plan of Nexia Holdings, Inc.**

This Post Effective Amendment No. One is being filed to reflect that the Board of Directors of Nexia Holdings, Inc. (the "Company") has amended The 2005 Benefit Plan of Nexia Holdings, Inc. as filed by the Company in an S-8 filed on February 8, 2005, file no. 333-122618, which is incorporated herein by reference. This amendment will increase the number of shares to be included in the plan by Five Hundred Million (500,000,000) shares of the common stock of the Company.

The 500,000,000 shares registered pursuant to Amendment No. One increases the total number of shares registered under The 2005 Benefit Plan of Nexia Holdings, Inc. to 1,500,000,000.

The amendment to the 2005 Benefit Plan of Nexia Holdings, Inc. is filed as Exhibit "A" hereto. The additional Five Hundred Million (500,000,000) shares are being registered hereby.

Item 8. Exhibits.

The exhibits attached to this Registration Statement are listed in the Exhibit Index, which is found on page 4.

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 September 14, 2005.

Nexia Holdings, Inc.

By: /s/ Richard D. Surber

Richard D. Surber
President

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.

| <u>Signature</u> | <u>Title</u> | <u>Date</u> |
|---|--------------|--------------------|
| <u>/s/ Richard Surber</u> Richard D. Surber | Director | September 14, 2005 |
| <u>/s/ Gerald Einhorn</u> Gerald Einhorn | Director | September 14, 2005 |
| <u>/s/ Adrienne Bernstein</u> Adrienne Bernstein | Director | September 14, 2005 |

INDEX TO EXHIBITS

| <u>Exhibits</u> | <u>SEC Ref. No.</u> | <u>Description of Exhibit</u> | <u>Page</u> |
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| A | 23(a) | <u>Consent of Accountant</u> | 5 |
| B | 4 | <u>Amendment to 2005 Benefit Plan of Nexia Holdings, Inc.</u> | 6 |
| C | 5, 23(b) | <u>Opinion and consent of Counsel with respect to the legality of the issuance of securities being issued</u> | 7 |

