

NEXIA HOLDINGS INC  
Form S-8 POS  
May 10, 2007

---

---

---

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

—————  
**POST-EFFECTIVE AMENDMENT TO**  
**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 2006 Benefit Plan of Nexia Holdings, Inc.**  
(Full title of the plan)

**Richard 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**

---

---

---

**PART II**

**INFORMATION REQUIRED IN THE REGISTRATION STATEMENT**

**Item 9. Undertakings**

Pursuant to the undertaking set forth in paragraph (a)(3) of Item 9 of the Registration Statement on Form S-8, for The 2006 Benefit Plan of Nexia Holdings, Inc. as filed by the Company in an S-8 filed on March 30, 2006, file no. 333-132855, previously amended on August 10, 2006, file no. 333-132855 and on September 8, 2006, file no. 333-132855, each of which is incorporated herein by reference, Nexia hereby removes from registration any and all remaining shares of common stock which have not been issued or reserved for issuance under the Company's 2006 Benefit Plan as of the date specified herein.

2

---

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, 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 Post-Effective Amendment Three to the S-8 Registration Statement Number 333-132855, dated March 30, 2006 and as amended as set forth hereinabove, to be signed on its behalf by the undersigned, thereunto duly authorized, in Salt Lake City, Utah on May 10, 2007.

Nexia Holdings, Inc.

By: /s/ Richard Surber

Richard Surber, as President and Director

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment Three to the S-8 Registration Statement Number 333-132855, dated March 30, 2006 and as amended thereafter has been signed by the following persons in the capacity and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Richard Surber</u> Richard D. Surber	President and Director	May 10, 2007
<u>/s/ Gerald Einhorn</u> Gerald Einhorn	Vice-President and Director	May 10, 2007
<u>/s/ Adrienne Bernstein</u> Adrienne Bernstein	Director	May 10, 2007