

NATIONAL HOLDINGS CORP
Form 10-Q/A
July 16, 2009

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q/A
(Amendment No. 2)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934

For the Quarter Ended December 31, 2008

Commission File Number 001-12629

NATIONAL HOLDINGS CORPORATION
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

36-4128138
(I.R.S. Employer
Identification No.)

120 Broadway, 27th Floor, New York, NY 10271
(Address including zip code of principal executive offices)

Registrant's telephone number, including area code: (212) 417-8000

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities 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 is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See definition of "accelerated filer", "large accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act (check one).

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 Exchange Act). YES ☐ NO ☒

As of July 15, 2009 there were 17,150,704 shares of the registrant's common stock outstanding.

Explanatory Note

This Amendment No. 2 on Form 10-Q/A amends the Quarterly Report on Form 10-Q for the fiscal quarter ended December 31, 2008 that we previously filed with the Securities and Exchange Commission on February 17, 2009 and as amended on Form 10-Q/A that we previously filed with the Securities and Exchange Commission on July 14, 2009. We are filing this Amendment No. 2 solely for the purpose of amending and replacing the certifications of its chief executive officer and chief financial officer that were filed as Exhibits 31.1 and 31.2. The certifications are being replaced to include language that was inadvertently omitted in the certifications as originally filed and in response to a comment letter provided to us by the Staff of the Division of Corporation Finance of the Securities and Exchange Commission.

This Amendment No. 2 amends Exhibits 31.1 and 31.2 only. All other items and exhibits contained in the Form 10-Q as filed on February 17, 2009 or the Form 10-Q/A as filed on July 14, 2009 remain unchanged. This Amendment No. 2 does not reflect facts or events occurring after the original file date of February 17, 2009 nor modify (except as set forth above) or update the disclosures in any way.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

NATIONAL HOLDINGS CORPORATION AND SUBSIDIARIES

July 15, 2009

By: /S/ MARK GOLDWASSER
Mark Goldwasser
Chief Executive Officer

July 15, 2009

By: /S/ ALAN B. LEVIN
Alan B. Levin
Chief Financial Officer