

GHL Acquisition Corp.
Form 10-K/A
June 18, 2009

Table of Contents

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

**ANNUAL REPORT PURSUANT TO
SECTIONS 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934
FORM 10-K/A**

(Mark One)

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

For the fiscal year ended December 31, 2008.

OR

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

For the transition period from _____ to _____.

Commission file number 001-33963

GHIL ACQUISITION CORP.

(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or Other Jurisdiction
of Incorporation or Organization)

26-1344998
(I.R.S. Employer
Identification No.)

300 Park Avenue, 23rd Floor
New York, New York
(Address of Principal Executive Offices)

10022
(ZIP Code)

Registrant's telephone number, including area code: (212) 389-1500

Securities registered pursuant to Section 12(b) of the Act:

Title of each class

Name of each exchange on which registered

Units, each consisting of one share of Common
Stock, \$0.001 par value, and one Warrant

NYSE Amex

Common Stock

NYSE Amex

Warrants

NYSE Amex

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Act. Yes No

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

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Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of Registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of accelerated filer and large accelerated filer in Rule 12b-2 of the Act. (Check one):

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company

(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes No

The aggregate market value of the registrant's voting or non-voting equity held by non affiliates of the registrant as of June 30, 2008, the last business day of the registrant's most recently completed second fiscal quarter, was approximately \$368.1 million.

As of March 20, 2009, 48,500,000 shares of the Registrant's common stock were outstanding.

TABLE OF CONTENTS

Part IV

Item 15. Exhibits and Financial Statement Schedules

Signatures

EX-31.1

EX-31.2

EX-32.1

EX-32.2

Table of Contents

EXPLANATORY NOTE

This amendment on Form 10-K/A (the Amendment) amends our annual report for the fiscal year ended December 31, 2008 originally filed with the Securities and Exchange Commission (SEC) on March 27, 2009 (the Original Report). We are filing this amendment in response to a comment letter from the SEC to file revised certifications that appear as Exhibits 31.1 and 31.2 under Item 15. Exhibits and Financial Statement Schedules.

As required by Rule 12b-15 under the Securities Exchange Act of 1934, as amended (the Exchange Act), we are also filing new certifications by the Company s Principal Executive Officer and Principal Financial Officer as exhibits to this Form 10-K/A under Item 15. Exhibits and Financial Statement Schedules. No other information in the Original Report, other than the filing of revised certifications, is amended hereby. Except for the foregoing, the Amendment speaks as of the filing date of the Original Report and does not update or discuss any other Company developments after the date of the Original Report.

The only changes to the text from the Form 10-K are as follows:

Part IV

Item 15. Exhibits and Financial Statement Schedules

Revised certifications of our Chief Executive Officer and our Chief Financial Officer (Exhibits 31.1 and 31.2)

Certifications of our Chief Executive Officer and our Chief Financial Officer (Exhibits 32.1 and 32.2)

Table of Contents

Signatures

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this Report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: June 18, 2009

GHL ACQUISITION CORP.

By: /s/ Scott L. Bok

Scott L. Bok
Chief Executive Officer

By: /s/ Harold J. Rodriguez, Jr.

Harold J. Rodriguez, Jr.
Chief Financial Officer