

GOLDEN TELECOM INC  
Form 8-K/A  
August 10, 2007

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

FORM 8-K/A  
(Amendment No. 1)

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported):

May 28, 2007

Golden Telecom, Inc.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction  
of incorporation)

000-27423

(Commission  
File Number)

51-0391303

(I.R.S. Employer  
Identification No.)

Rep. Office Golden TeleServices, Inc., 1  
Kozhevnichesky Proezd, Moscow, Russia,

(Address of principal executive offices)

115114

(Zip Code)

Registrant's telephone number, including area code:

(011-7-501) 797-9300

Not Applicable

Former name or former address, if changed since last report

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)  
 Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)  
 Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

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Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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**Top of the Form**

**Item 2.01 Completion of Acquisition or Disposition of Assets.**

On May 31, 2007, Golden Telecom, Inc. (the "Company") filed a Current Report on Form 8-K disclosing, among other things, that the Company and EDN Sovintel LLC ("Sovintel"), a wholly-owned subsidiary of the Company, had completed the acquisition of a 51% ownership interest in ZAO Cortec and its subsidiaries (together "Corbina") from Inure Enterprises Ltd. and Rambert Management Limited.

In that Form 8-K the Company reported that the required financial statements for the acquired business was not filed as part of the Form 8-K in reliance on Item 9.01(a)(4) of Form 8-K and the Company expected to file the required financial statements on or about August 10, 2007. The Company has since determined that the acquisition of Corbina did not meet the significance tests in Rule 3.05 of Regulation S-X and therefore financial statements of the acquired business are not required.

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**Top of the Form**

**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 hereunto duly authorized.

*August 10, 2007*

Golden Telecom, Inc.

By: */s/ Boris Svetlichny*

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*Name: Boris Svetlichny*

*Title: Senior Vice-President, Chief Financial Officer and  
Treasurer*