

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

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 10-Q/A**

(Mark one)

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

For the quarterly period ended March 31, 2009

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 of Incorporation)

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 (212) 389-1500

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 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
As of May 8, 2009, there were 48,500,000 shares of the registrant's common stock outstanding.

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Item 6. Exhibits

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EX-31.1

EX-31.2

EX-32.1

EX-32.2

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EXPLANATORY NOTE

This amendment on Form 10-Q/A (the Amendment) amends our quarterly report for the quarterly period ended March 31, 2009 originally filed with the Securities and Exchange Commission (SEC) on May 14, 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 6. Exhibits.

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-Q/A under Item 6. Exhibits. 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-Q are as follows:

Part II

Item 6. Exhibits

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)

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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.

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