

Golden Pond Healthcare, Inc.
Form 10-K/A
July 20, 2009

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington D.C. 20549

FORM 10-K/A

Amendment No. 1

(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 001-33798

Golden Pond Healthcare, Inc.

(Exact name of registrant as specified in its charter)

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Delaware
(State or other jurisdiction of
incorporation or organization)

26-0183099
(I.R.S. Employer
Identification No.)

1120 Post Road, 3rd Floor

Darien, CT 06820

(Address of principal executive offices and Zip Code)

Registrant's telephone number, including area code: **(203) 202-3850**

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

| Title of Each Class | Name of Each Exchange on Which Registered |
|--------------------------------------------------------------------------|--------------------------------------------------|
| Common Stock, \$0.001 par value | NYSE Alternext US |
| Warrants (each Warrant is exercisable for one share of Common Stock) | NYSE Alternext US |
| Units (each Unit is comprised of one share Common Stock and one Warrant) | NYSE Alternext US |

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

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Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 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

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 (§232.405 of this chapter) 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 if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§229.405 of this chapter) 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 is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act. (Check one):

| | |
|--------------------------------------------------|-------------------------------------------------------|
| Large accelerated filer <input type="checkbox"/> | Accelerated filer <input checked="" type="checkbox"/> |
| Non-accelerated filer <input type="checkbox"/> | Smaller reporting company <input type="checkbox"/> |

(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 Exchange Act). Yes No

The aggregate market value of the voting common stock held by non-affiliates of the registrant computed by reference to the closing price of the registrant's common stock on June 30, 2008, as reported by the NYSE Alternext (formerly American Stock Exchange), was approximately \$124,174,803. For purposes of this disclosure, shares of common stock held by executive officers and directors of the registrant have been excluded because such persons may be deemed to be affiliates. This determination of executive officer or affiliate status is not necessarily a conclusive determination for other purposes.

As of March 12, 2009, the registrant had outstanding 21,093,750 shares of common stock, \$0.001 par value per share.

EXPLANATORY NOTE

The purpose of this Amendment No. 1 to the Annual Report on Form 10-K of Golden Pond Healthcare, Inc. (the "Company") for the year ended December 31, 2008, as originally filed with the Securities and Exchange Commission on March 16, 2009, (the "Original Filing") is solely to revise and restate Item 9A pursuant to Rule 13a-15(e) and paragraph (b) of Rule 13a-15 or Rule 15d-15 of the Securities Exchange Act and the certifications pursuant to Rule 13a-14(a)/15d-14(a) of the Securities Exchange Act, as amended, made by the Company's Chief Executive Officer and Chief Financial Officer under the headings "Exhibit 31.1" and "Exhibit 31.2". Specifically, the certifications are revised and restated exactly as set forth in Item 601(b)(31)(i) of Regulation S-K. Amendment No. 1 does not include the entire Form 10-K.

In addition, as required by Rule 12b-15 under the Securities Exchange Act of 1934, as amended, the Company is including with this Amendment currently dated certifications. Except for the amended disclosure contained herein, this Amendment does not modify or update disclosures contained in the Original Filing.

Item 9A. Controls and Procedures

Evaluation of Disclosure Controls and Procedures

Disclosure controls and procedures reporting as promulgated under the Exchange Act is defined as controls and procedures that are designed to ensure that information required to be disclosed by us in the reports that we file or submit under the Exchange Act are recorded, processed, summarized and reported within the time periods specified in the SEC rules and forms. Disclosure controls and procedures include without limitation, controls and procedures designed to ensure that information required to be disclosed by us in the reports that we file or submit under the Exchange Act is accumulated and communicated to our management, including our Chairman and President and Chief Financial Officer, or persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure.

Our Chairman and President and our Chief Financial Officer and Secretary have evaluated the effectiveness of the design and operation of our disclosure controls and procedures as of December 31, 2008 and have concluded that these disclosure controls and procedures are effective.

Management's Annual Report on Internal Control over Financial Reporting

Our management is responsible for establishing and maintaining adequate internal control over financial reporting for the company. Internal control over financial reporting provides reasonable assurance of the reliability of our financial statements for external purposes in accordance with the generally accepted accounting principles in the United States of America. Internal control involves maintaining records that accurately represent our business transactions, providing reasonable assurance that receipts and expenditures of company assets are made in accordance with management authorization, and providing reasonable assurance that unauthorized acquisition, use or disposition of company assets that could have a material effect on our financial statements would be detected or prevented on a timely basis.

Because of its innate limitations, internal control over our financial statements is not intended to provide absolute guarantee that a misstatement can be detected or prevented on the statements. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation. Also projections or any evaluation of effectiveness to future periods are subject to risk that controls may become inadequate because of changes in condition, or that the degree of compliance with the policies or procedures may deteriorate.

Management conducted an evaluation of the effectiveness of our internal control over financial reporting based on the framework in Internal Control - Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Based on management's assessment and those criteria, management believes that the company's internal control over financial reporting was effective as of December 31, 2008. Rothstein Kass & Company, P.C., our independent registered public accounting firm, has issued a report on management's assessment and on the effectiveness of our internal control over financial reporting as of December 31, 2008.

Changes in Internal Controls over Financial Reporting

There were no changes in our internal control over financial reporting that occurred during the fourth quarter of 2008 that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) 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.

Golden Pond Healthcare, Inc.

By: /s/ Stephen F. Wiggins
Stephen F. Wiggins

President

Date: July 20, 2009

Exhibit Index

| Exhibit No. | Description |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| 3.1 | Amended and restated certificate of incorporation |
| 3.2 | By-Laws |
| 4.1 | Specimen Unit Certificate |
| 4.2 | Specimen Common Stock Certificate |
| 4.3 | Specimen Warrant Certificate |
| 4.4 | Form of Warrant Agreement between Continental Stock Transfer & Trust Company and the Registrant |
| 10.1 | Promissory Note issued by Registrant to Pecksland Partners, LLC dated July 16, 2007 |
| 10.2 | Management Stock Purchase Agreement by and between the Registrant and Pecksland Partners, LLC dated July 16, 2007 |
| 10.3 | Stock Purchase Agreement by and between the Registrant and Anthony H. Wild dated July 16, 2007 |
| 10.4 | Stock Purchase Agreement by and between the Registrant and Christopher J. Garcia dated July 16, 2007 |
| 10.5 | Stock Purchase Agreement by and between the Registrant and Frank E. Young dated July 16, 2007 |
| 10.6 | Stock Purchase Agreement by and between the Registrant and Thomas MacMahon dated July 16, 2007 |
| 10.7 | Private Placement Purchase Agreement by and between the Registrant and Pecksland Partners, LLC dated July 16, 2007 |
| 10.8 | Form of Investment Management Trust Agreement between Continental Stock Transfer & Trust Company and Registrant ⁽¹⁾ |
| 10.9 | Form of Stock Escrow Agreement by and among Continental Stock Transfer & Trust Company, the Registrant, and Initial Stockholders |
| 10.10 | Form of Registration Rights Agreement between the Registrant and the existing Stockholders |
| 10.11 | Form of Officer's Letter Agreement |
| 10.12 | Form of Existing Stockholder's Letter Agreement |
| 10.13 | License Agreement, dated November 1, 2007, between The Patriot Group, LLC and the Registrant |
| 14 | Code of Ethics |
| 31.1* | Certification of the Principal Executive Officer pursuant to Rule 13a-14(a) of the Securities Exchange of 1934 |
| 31.2* | Certification of Chief Financial Officer required by Rule 13a-14(a) under the Securities Exchange Act of 1934, as amended |
| 32.1* | Certification of Principal Executive Officer required by Rule 13a-14(b) under the Securities Exchange Act of 1934, as amended, and 18 U.S.C. §1350 |
| 32.2* | Certification of Chief Financial Officer required by Rule 13a-14(b) under the Securities Exchange Act of 1934, as amended, and 18 U.S.C. §1350 |

* Filed herewith