

# GHL ACQUISITION CORP.

## FORM 10-Q/A (Amended Quarterly Report)

Filed 06/18/09 for the Period Ending 03/31/09

Address	C/O GREENHILL & CO. 300 PARK AVENUE NEW YORK, NY 10022
Telephone	212-389-1500
CIK	0001418819
Symbol	IRDM
SIC Code	3669 - Communications Equipment, Not Elsewhere Classified
Fiscal Year	12/31

## Table of Contents

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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

**GHL Acquisition Corp.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State of Incorporation)

**300 Park Avenue, 23rd Floor**  
**New York, New York**  
(Address of principal executive offices)

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

**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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**TABLE OF CONTENTS**

Part II

Item 6. Exhibits

Signatures

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

I, Scott L. Bok, certify that:

1. I have reviewed this quarterly report on Form 10-Q of GHL Acquisition Corp.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: June 18, 2009

/s/ Scott L. Bok

Scott L. Bok  
Chief Executive Officer

I, Harold J. Rodriguez, Jr., certify that:

1. I have reviewed this quarterly report on Form 10-Q of GHL Acquisition Corp.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
  - a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
  - a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: June 18, 2009

/s/ Harold J. Rodriguez, Jr.

Harold J. Rodriguez, Jr.  
Chief Financial Officer

June 18, 2009

Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

**CERTIFICATION OF CHIEF EXECUTIVE OFFICER PURSUANT TO SECTION 906 OF  
THE SARBANES-OXLEY ACT OF 2002, PURSUANT TO SECTION 1350 OF CHAPTER 63  
OF TITLE 18 OF THE UNITED STATES CODE**

The certification set forth below is being submitted in connection with GHL Acquisition Corp.'s Quarterly Report on Form 10-Q for the quarter ended March 31, 2009, as amended by Amendment No. 1 on Form 10-Q/A for the purpose of complying with Rule 13a-14(b) or Rule 15d-14(b) of the Securities Exchange Act of 1934 (the "Exchange Act") and Section 1350 of Chapter 63 of Title 18 of the United States Code.

I, Scott L. Bok, Chief Executive Officer of GHL Acquisition Corp. (the "Company"), certify that, to the best of my knowledge:

- (1) the amended quarterly report of the Company on Form 10-Q for the quarterly period ending March 31, 2009 (the "Report") fully complies with the requirements of Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934; and
- (2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company as of the dates and for the periods presented in the Report.

/s/ Scott L. Bok

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Scott L. Bok  
Chief Executive Officer

A signed original of this written statement required by Section 906 has been provided to GHL Acquisition Corp. and will be retained by GHL Acquisition Corp. and furnished to the Securities and Exchange Commission or its staff upon request.

June 18, 2009

Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

**CERTIFICATION OF CHIEF FINANCIAL OFFICER PURSUANT TO SECTION 906 OF  
THE SARBANES-OXLEY ACT OF 2002, PURSUANT TO SECTION 1350 OF CHAPTER 63  
OF TITLE 18 OF THE UNITED STATES CODE**

The certification set forth below is being submitted in connection with GHL Acquisition Corp.'s Quarterly Report on Form 10-Q for the quarter ended March 31, 2009, as amended by Amendment No. 1 on Form 10-Q/A for the purpose of complying with Rule 13a-14(b) or Rule 15d-14(b) of the Securities Exchange Act of 1934 (the "Exchange Act") and Section 1350 of Chapter 63 of Title 18 of the United States Code.

I, Harold J. Rodriguez, Jr., Chief Financial Officer of GHL Acquisition Corp. (the "Company"), certify that, to the best of my knowledge:

- (1) the amended quarterly report of the Company on Form 10-Q for the quarterly period ending March 31, 2009 (the "Report") fully complies with the requirements of Section 13(a) or Section 15(d) of the Securities Exchange Act of 1934; and
- (2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company as of the dates and for the periods presented in the Report.

/s/ Harold J. Rodriguez, Jr.

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Harold J. Rodriguez, Jr.  
Chief Financial Officer

A signed original of this written statement required by Section 906 has been provided to GHL Acquisition Corp. and will be retained by GHL Acquisition Corp. and furnished to the Securities and Exchange Commission or its staff upon request.