

NEXIA HOLDINGS INC
 Form 4/A
 February 12, 2007

FORM 4

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

OMB APPROVAL

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
SURBER RICHARD D

 (Last) (First) (Middle)
59 WEST 100 SOUTH, SECOND FLOOR

 (Street)
SALT LAKE CITY, UT 84101

 (City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol
NEXIA HOLDINGS INC [NEXH]

 3. Date of Earliest Transaction (Month/Day/Year)
02/09/2007

 4. If Amendment, Date Original Filed (Month/Day/Year)
02/09/2007

5. Relationship of Reporting Person(s) to Issuer

 (Check all applicable)
 Director 10% Owner
 Officer (give title below) Other (specify below)
PRESIDENT AND CFO

 6. Individual or Joint/Group Filing (Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
COMMON STOCK	02/09/2007		P	14,220,000 (1) A	\$ 0.0002 2,034,311,937	I	EXPLANATION OF RESPONSE (2)

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

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1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Owned Following Transaction (Instr. 6)
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Reporting Owners

Reporting Owner Name / Address	Relationships				Other
	Director	10% Owner	Officer		
SURBER RICHARD D 59 WEST 100 SOUTH, SECOND FLOOR SALT LAKE CITY, UT 84101	X	X	PRESIDENT AND CFO		

Signatures

/S/ RICHARD D. SURBER
 02/12/2007
 **Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
 - ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Filing on 2/9/07 reported as a disposition was a purchase.
- (2) Richard Surber is the president of Diversified Holdings I, Inc., holder of 9,905 common shares, Diversified Holdings X, Inc., holder of 2,000,000,000 restricted common shares and Oasis International Hotel & Casino, Inc. holder of 2,655 common shares. Mr. Surber may be deemed a beneficial owner of these shares. Mr. Surber owns 10 billion shares of Series B Preferred Stock (not subject to Rule 16) with voting rights equal to 5 billion common shares.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.