

GWG Holdings, Inc.

Form POS EX

November 22, 2013

As filed with the Securities and Exchange Commission on November 22, 2013

---

Registration Nos. 333-174887 and  
333-174887-01

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

---

POST-EFFECTIVE AMENDMENT NO. 8 TO  
FORM S-1  
REGISTRATION STATEMENT  
Under the Securities Act of 1933

---

GWG HOLDINGS, INC.  
GWG LIFE SETTLEMENTS, LLC  
(Exact name of Registrant as specified in its charter)

Delaware	26-2222607
Delaware	20-4356955
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification Number)

220 South Sixth Street, Suite 1200  
Minneapolis, Minnesota 55402  
Tel: (612) 746-1944  
Fax: (612) 746-0445

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

---

Jon R. Sabes  
Chief Executive Officer  
220 South Sixth Street, Suite 1200  
Minneapolis, Minnesota 55402  
Tel: (612) 746-1944  
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:  
Paul D. Chestovich, Esq.  
Maslon Edelman Borman & Brand, LLP  
3300 Wells Fargo Center  
90 South Seventh Street  
Minneapolis, Minnesota 55402  
Tel: (612) 672-8200

---

Approximate date of commencement of proposed sale to the public: from time to time after the effective date of this registration statement.

Edgar Filing: GWG Holdings, Inc. - Form POS EX

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  Registration Nos. 333-174887 and 333-174887-01

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the SEC pursuant to Rule 462(e) under the Securities Act, check the following box.

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

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 the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer   
filer

Accelerated filer   
Smaller reporting company

Non-accelerated

EXPLANATORY NOTE

Pursuant to Rule 462(d), GWG Holdings, Inc., a Delaware corporation (the “Company”), is filing this Post-Effective Amendment to its Form S-1 registration statement (SEC File Nos. 333-174887 and 333-174887-01) (the “Registration Statement”) solely to add Exhibit 10.15 to such Registration Statement and amend Exhibits 4.3, 10.4 and 10.6 to such Registration Statement. Exhibit 10.4 is being filed herewith solely for ease of reference to the agreement that amended such exhibit. The agreement that amended Exhibit 10.4 is being filed herewith as Exhibit 10.15. Exhibit 4.3 is a new form of Subscription Agreement that will be used in the offering to which this Registration Statement relates.

This Post-Effective Amendment does not modify any provision of Part I or Part II of the Registration Statement (or any related prospectus or prospectus supplement) other than supplementing Part II, Item 16(a), as set forth below.

---

PART II  
INFORMATION NOT REQUIRED IN PROSPECTUS

Item 16. Exhibits and Financial Statement Schedules.

(a) Exhibits.

Exhibit

No.	Description
4.3	Form of Subscription Agreement (revised November 2013) (filed herewith)
10.4	Third Amended and Restated Note Issuance and Security Agreement dated November 1, 2011 (filed herewith)
10.6	Fourth Amended and Restated Managing Broker-Dealer Agreement with Arque Capital (filed herewith)
10.15	Amendment to Third Amended and Restated Note Issuance and Security Agreement, dated effective as of November 18, 2013 (filed herewith)

---

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant has duly caused this Post-Effective Amendment No. 8 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Minneapolis, State of Minnesota, on November 22, 2013.

GWG Holdings, INC.

By:

/s/ Jon R. Sabes  
Chief Executive Officer

Pursuant to the requirements of the Securities Exchange Act of 1933, this Post-Effective Amendment No. 8 to the Registration Statement has been signed, as of November 22, 2013, by the following persons in the capacities indicated below.

Name	Title
/s/ Jon R. Sabes Jon R. Sabes	Director, Chief Executive Officer (Principal Executive Officer)
/s/ Paul A. Siegert * Paul A. Siegert	Chairman of the Board, President
/s/ Jon Gangelhoff Jon Gangelhoff	Chief Financial Officer (Principal Financial and Accounting Officer)
/s/ Steve F. Sabes * Steven F. Sabes	Director, Chief Operating Officer and Secretary
/s/ David Abramson David Abramson	Director
Jeffrey L. McGregor	Director
Charles H. Maguire III	Director

\* By: Jon R. Sabes (as Attorney-in-Fact)

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant has duly caused this Post-Effective Amendment No. 8 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Minneapolis, State of Minnesota, on November 22, 2013.

GWG Life Settlements, LLC

By: /s/ Jon R. Sabes  
Chief Executive Officer

Pursuant to the requirements of the Securities Exchange Act of 1933, this Post-Effective Amendment No. 8 to the Registration Statement has been signed, as of November 22, 2013, by the following persons in the capacities indicated below.

Name	Title
/s/ Jon R. Sabes Jon R. Sabes	Chief Executive Officer (Principal Executive Officer)
/s/ Jon Gangelhoff Jon Gangelhoff	Chief Financial Officer (Principal Financial and Accounting Officer)
/s/ Jon R. Sabes Jon R. Sabes	Manager of GWG Life Settlements, LLC

---

EXHIBIT INDEX

Exhibit

No.	Description
4.3	Form of Subscription Agreement (revised November 2013) (filed herewith)
10.4	Third Amended and Restated Note Issuance and Security Agreement dated November 1, 2011 (filed herewith)
10.6	Fourth Amended and Restated Managing Broker-Dealer Agreement with Arque Capital (filed herewith)
10.15	Amendment to Third Amended and Restated Note Issuance and Security Agreement, dated effective as of November 18, 2013 (filed herewith)