

MACC PRIVATE EQUITIES INC
Form 10-Q/A
August 05, 2010

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

Form 10-Q/A
(Amendment No. 2 to Form 10-Q)

(Mark one)

R QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2010

£ TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission file number 0-24412

MACC PRIVATE EQUITIES INC.
(Exact name of registrant as specified in its charter)

Delaware 42-1421406
(State or other jurisdiction of incorporation or organization) (I.R.S. Employer Identification No.)

580 Second Street; Suite 102, Encinitas, California 92024
(Address of principal executive offices)

(760) 479-5080
(Registrant's telephone number, including area code)

(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant has (1) 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 R 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 or 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 £

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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.

Large accelerated filer

Accelerated filer
reporting company

Non-accelerated filer

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

At March 1, 2010, the registrant had issued and outstanding 2,464,621 shares of common stock.

EXPLANATORY NOTE

The sole purpose of the Form 10-Q/A is to furnish the Section 1350 Certifications as Exhibit 32.1 and 32.2 to correct a clerical error with regard to the date contained on such Exhibits originally filed on August 2, 2010.

No other changes have been made to the Form 10-Q other than those described above. This Amendment No. 2 does not reflect subsequent events occurring after the original filing date of the Form 10-Q or modify or update in any way disclosures made in the Form 10-Q or 10-Q/A previously filed on August 2, 2010.

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.

MACC PRIVATE EQUITIES INC.

Date: August 5, 2010

By: /s/ Travis T. Prentice_____
Travis T. Prentice, President and CEO

Date: August 5, 2010

By: /s/ Derek J. Gaertner_____
Derek J. Gaertner, Chief Financial Officer

EXHIBIT INDEX

Exhibit	Description
31.1*	Section 302 Certification of Travis T. Prentice (CEO)
31.2*	Section 302 Certification of Derek J. Gaertner (CFO)
32.1**	Section 1350 Certification of Travis T. Prentice (CEO)
32.2**	Section 1350 Certification of Derek J. Gaertner (CFO)

* Previously filed on August 2, 2010

** Furnished herewith

