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Friedman, each debenture has a face value of \$30,000 and the debentures were originally issued in November of 2003. The conversion rate for the debentures is equal to 70% of the market value of common stock at the time of conversion. The transactions were handled as private sales exempt from registration under Section 4(2) of the Securities Act of 1993.

ITEM 9.01 Financial Statements and Exhibits

The following exhibits are included as part of this report:

| Exhibit No. | Page No. | Description |
|-------------|----------|-------------|
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NONE

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 hereunto duly authorized.

Dated this 6th day of December, 2004.

Nexia Holdings, Inc.

/s/ Richard Surber
Richard Surber, President