

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

**Form 10-K/A**

- ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES  
EXCHANGE ACT OF 1934**

For the year ended September 30, 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 000-31355

**BEACON ENTERPRISE SOLUTIONS GROUP,  
INC.**

*(Exact name of registrant as specified in its charter)*

Nevada  
*(State or other jurisdiction of  
incorporation or organization)*  
1311 Herr Lane, Suite 205, Louisville, KY  
*(Address of principal executive offices)*

81-0438093  
*(I.R.S. Employer  
Identification No.)*  
40218  
*(Zip Code)*

**Registrant's telephone number, including area code**  
**(502) 657-3500**

**Securities registered pursuant to Section 12(b) of the Act:**  
**None**

**Securities registered pursuant to Section 12(g) of the Act:**  
**Common Stock, \$.001 par value.**

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes  No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes  No

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 (§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

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

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       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

The aggregate market value of the voting and non-voting common equity held by non-affiliates was \$16,206,525 based on the price of Beacon Enterprise Solutions Group, Inc.'s common stock as of December 10, 2009, as reported on the OTC Bulletin Board.

The number of shares outstanding of Beacon Enterprise Solutions Group, Inc.'s common stock as of December 10, 2009 was

28,383,490.

**DOCUMENTS INCORPORATED BY REFERENCE**

**Documents**

None

**Form 10-K/A Reference**

Not Applicable

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## **EXPLANATORY NOTE**

Beacon Enterprise Solutions Group, Inc. (the "Company," "we," "us," and "our") is filing this Amendment to our Annual Report on Form 10-K for the fiscal year ended September 30, 2009 in order to provide a signed audit report from Marcum LLP, the independent registered public accounting firm responsible for auditing our financial statements.

This Amendment amends only the aforementioned audit report. All other items and exhibits contained in the Form 10-K as filed on December 29, 2009 remains unchanged. This Amendment does not reflect facts or events occurring after the original file date of December 29, 2009 nor modify (except as set forth above) or update the disclosures in any way.

## **SIGNATURES**

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this Report on Form 10 — K/A to be signed on its behalf by the undersigned, thereunto duly authorized.

Dated: February 24, 2010

**Beacon Enterprise Solutions Group, Inc.**

By: /s/ Bruce Widener

*Bruce Widener*

*CEO*

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Audit Committee of the  
Board of Directors and Shareholders  
of Beacon Enterprise Solutions Group, Inc.  
1311 Herr Lane, Suite 205  
Louisville, KY 40222

We have audited the accompanying consolidated balance sheets of Beacon Enterprise Solutions Group, Inc and Subsidiaries (the "Company") as of September 30, 2008 and 2009, and the related consolidated statements of operations, changes in stockholders' equity and cash flows for the years then ended. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the consolidated financial position of Beacon Enterprise Solutions Group, Inc. and Subsidiaries as of September 30, 2008 and 2009, and the consolidated results of its operations and their cash flows for the years then ended in conformity with accounting principles generally accepted in The United States of America.

*Marcum LLP*

New York, NY  
December 29, 2009



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