

SPDR GOLD TRUST  
Form 10-Q/A  
September 08, 2009

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

**FORM 10-Q/A  
Amendment No. 1**

- x Quarterly report pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 for the quarterly period ended June 30, 2009
- o 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: 001-32356

**SPDR® GOLD TRUST  
SPONSORED BY WORLD GOLD TRUST SERVICES, LLC  
(Exact Name of Registrant as Specified in Its Charter)**

**New York**  
(State or Other Jurisdiction of  
Incorporation or Organization)

**81-6124035**  
(I.R.S. Employer  
Identification No.)

**c/o World Gold Trust Services, LLC  
424 Madison Avenue, 3rd Floor  
New York, New York 10017**  
(Address of Principal Executive Offices)

**(212) 317-3800**  
(Registrant's Telephone Number, Including Area Code)

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 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 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):

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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 Exchange Act).

Yes ☐ No ☒

As of August 7, 2009 the Registrant had 350,000,000 shares outstanding.

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| <u>EX-101 SCHEMA DOCUMENT</u>                |             |
| <u>EX-101 CALCULATION LINKBASE DOCUMENT</u>  |             |
| <u>EX-101 LABELS LINKBASE DOCUMENT</u>       |             |
| <u>EX-101 PRESENTATION LINKBASE DOCUMENT</u> |             |
| <u>EX-101 DEFINITION LINKBASE DOCUMENT</u>   |             |

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**EXPLANATORY NOTE**

The purpose of this Amendment No. 1 to our Quarterly Report on Form 10-Q for the quarter ended June 30, 2009, as filed with the Securities and Exchange Commission on August 10, 2009, is solely to furnish Exhibit 101 to the Form 10-Q, as required by Rule 405 of Regulation S-T. Exhibit 101 to this report consists of the following items from our Quarterly Report on Form 10-Q for the quarter ended June 30, 2009, formatted in Extensible Business Reporting Language, or XBRL: (i) the Condensed Statements of Condition; (ii) the Condensed Statements of Operations; (iii) the Condensed Statements of Cash Flows; (iv) the Condensed Statement of Changes in Shareholders' Deficit; and (v) the Notes to the Condensed Financial Statements, tagged as blocks of text.

No other changes have been made to the Form 10-Q. This Form 10-Q/A speaks as of the original filing date of the Form 10-Q and has not been updated to reflect events occurring subsequent to the original filing date, and does not modify or update in any way disclosures made in the Form 10-Q.

Pursuant to Rule 406T of Regulation S-T, the interactive data files on Exhibit 101 hereto are deemed not filed or part of a registration statement or prospectus for purposes of sections 11 or 12 of the Securities Act of 1933, as amended, are deemed not filed for purposes of section 18 of the Securities and Exchange Act of 1934, as amended, and otherwise are not subject to liability under those sections.

**Item 6. Exhibits**

| <b>Exhibit No.</b> | <b>Description of Exhibit</b>                                                                                                                                                                                                              |
|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 31.1               | Certification of Chief Executive Officer pursuant to Rule 13a-14(a) and 15d-14(a) under the Securities Exchange Act of 1934, as amended, with respect to the Company's Quarterly Report on Form 10-Q for the quarter ended June 30, 2009.* |
| 31.2               | Certification of Chief Financial Officer pursuant to Rule 13a-14(a) and 15d-14(a) under the Securities Exchange Act of 1934, as amended, with respect to the Company's Quarterly Report on Form 10-Q for the quarter ended June 30, 2009.* |
| 32.1               | Certification of Principal Executive Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, with respect to the Company's Quarterly Report on Form 10-Q for the quarter ended June 30, 2009.*                                  |
| 32.2               | Certification of Principal Financial Officer pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, with respect to the Company's Quarterly Report on Form 10-Q for the quarter ended June 30, 2009.*                                  |
| 101.INS            | XBRL Instance Document                                                                                                                                                                                                                     |
| 101.SCH            | XBRL Taxonomy Extension Schema                                                                                                                                                                                                             |
| 101.CAL            | XBRL Taxonomy Extension Calculation Linkbase                                                                                                                                                                                               |
| 101.DEF            | XBRL Taxonomy Extension Definition Linkbase                                                                                                                                                                                                |
| 101.LAB            | XBRL Taxonomy Extension Label Linkbase                                                                                                                                                                                                     |
| 101.PRE            | XBRL Taxonomy Extension Presentation Linkbase                                                                                                                                                                                              |

\* Previously filed with Form 10-Q on August 10, 2009.

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**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 in the capacities\* indicated thereunto duly authorized.

WORLD GOLD TRUST SERVICES, LLC

Sponsor of the SPDR® Gold Trust

(Registrant)

/s/ Jason Toussaint

Jason Toussaint

Managing Director

(principal executive officer)

/s/ James Lowe

James Lowe

Chief Financial Officer and Treasurer

(principal financial officer and

principal accounting officer)

Date: September 8, 2009

\* The Registrant is a trust and the persons are signing in their capacities as officers of World Gold Trust Services, LLC, the Sponsor of the Registrant.

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**EXHIBIT INDEX**

Pursuant to Item 601 of Regulation S-K

| <b>Exhibit No.</b> | <b>Description of Exhibit</b>                                                                                                                                                                                                              |
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| 101.INS            | XBRL Instance Document                                                                                                                                                                                                                     |
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| 101.CAL            | XBRL Taxonomy Extension Calculation Linkbase                                                                                                                                                                                               |
| 101.DEF            | XBRL Taxonomy Extension Definition Linkbase                                                                                                                                                                                                |
| 101.LAB            | XBRL Taxonomy Extension Label Linkbase                                                                                                                                                                                                     |
| 101.PRE            | XBRL Taxonomy Extension Presentation Linkbase                                                                                                                                                                                              |

\* Previously filed with Form 10-Q on August 10, 2009.