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CONCORD CAMERA CORP Form S-8 POS June 07, 2010

Registration No. 333-81724

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

POST EFFECTIVE AMENDMENT NO. 1

TO

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

CONCORD CAMERA CORP.

(Exact Name of Registrant as Specified in Its Charter)

New Jersey (State or Other Jurisdiction of Incorporation or Organization) 13-3152196 (I.R.S. Employer Identification No.)

4000 Hollywood Boulevard Presidential Circle - Suite 240-N Hollywood, Florida 33021 (954) 331-4200

(Address, including Zip Code, of Principal Executive Offices)

Concord Camera Corp. Stock Option Plan for Ralph J. Sutcliffe (Full Title of the Plan)

Ira B. Lampert
4000 Hollywood Boulevard
Presidential Circle - Suite 240-N
Hollywood, Florida 33021
(954) 331-4200

(Name, Address, including Zip Code, and Telephone Number, including Area Code, of Agent for Service)

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 |X| Smaller reporting company $|_|$

(Do not check if a smaller reporting company)

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REMOVAL FROM REGISTRATION

The Registration Statement No. 333-81724 on Form S-8 (the "Registration Statement") covered shares of common stock, no par value (the "Common Stock") of Concord Camera Corp., a New Jersey corporation (the "Company"), issuable by the Company to a certain employee.

The offering pursuant to the Registration Statement has been terminated. In accordance with undertakings made in the Registration Statement to remove from registration, by means of post-effective amendments, any securities of the Company that remain unsold at the termination of the offering, the Company hereby removes from registration all shares of the Common Stock registered but not sold under the Registration Statement.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 1 to Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Hollywood, State of Florida, on May 27, 2010.

Concord Camera Corp.

/s/ Ira B. Lampert

Ira B. Lampert

Chief Executive Officer, President and Treasurer

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to Form S-8 has been signed by the following persons in the capacities and on the dates indicated.

Signature Title

/s/ Ira B. Lampert

Ira B. Lampert

Chairman, Chief Executive Officer,
President and Treasurer
(Principal Executive Officer, Principal Financial
Officer and Principal Accounting Officer)

/s/ Roger J. Beit

Roger J. Beit

/s/ William J. O'Neill, Jr.

William J. O'Neill, Jr.

Director

Director