

HMN FINANCIAL INC
Form 10-Q/A
December 19, 2008

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 10-Q/A
(Amendment No. 1)**

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

For the quarterly period ended September 30, 2008

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15 (d) FOR THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

**Commission File Number 0-24100
HMN FINANCIAL, INC.**

(Exact name of Registrant as specified in its Charter)

Delaware

41-1777397

(State or other jurisdiction of incorporation or organization)

(I.R.S. Employer Identification Number)

1016 Civic Center Drive N.W., Rochester, MN

55901

(Address of principal executive offices)

(ZIP Code)

Registrant's telephone number, including area code:

(507) 535-1200

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 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 Exchange Act).

Yes No

Indicate the number of shares outstanding of each of the issuer's common stock as of the latest practicable date.

| Class | Outstanding at October 10, 2008 |
|--------------------------------|---------------------------------|
| Common stock, \$0.01 par value | 4,167,630 |

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ITEM 6. Exhibits

SIGNATURES

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**HMN FINANCIAL, INC.
FORM 10-Q/A
(Amendment No. 1)
Explanatory Note**

We are filing this Amendment No. 1 to our Quarterly Report on Form 10-Q for the quarterly period ended September 30, 2008, which we originally filed with the Securities and Exchange Commission, or SEC, on November 11, 2008, to include Exhibit 3.2 Amended and Restated By-Laws, which previously was incorporated by reference. The version of the Amended and Restated By-Laws that previously was incorporated by reference included typographical errors. No revisions are being made pursuant to this Form 10-Q/A to our financial statements or any other disclosure contained in the Quarterly Report on Form 10-Q.

ITEM 6. Exhibits.

Incorporated by reference to the index to exhibits included with this report immediately following the signature page.

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SIGNATURES

Pursuant to the requirement 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.

HMN FINANCIAL, INC.
Registrant

Date: December 19, 2008

/s/ Michael McNeil
Michael McNeil,
President/Chief Executive Officer
(Principal Executive Officer)
(Duly Authorized Representative)

Date: December 19, 2008

/s/ Jon Eberle
Jon Eberle,
Chief Financial Officer
(Principal Financial Officer)

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**HMN FINANCIAL, INC.
INDEX TO EXHIBITS
FOR FORM 10-Q**

| Regulation S-K Exhibit Number | Document Attached Hereto | Reference to Prior Filing or Exhibit Number | Sequential Page Numbering Where Attached Exhibits Are Located in This Form 10-Q Report |
|--|--|---|---|
| 3.1 | Amended and Restated Articles of Incorporation | *1 | N/A |
| 3.2 | Amended and Restated By-laws | 3.2 | Filed Electronically |
| 4 | Form of Common Stock Including indentures | *2 | N/A |
| 31.1 | Rule 13a-14(a)/15d-14(a) Certification of CEO | 31.1 | Filed Electronically |
| 31.2 | Rule 13a-14(a)/15d-14(a) Certification of CFO | 31.2 | Filed Electronically |
| 32 | Section 1350 Certification of CEO and CFO | 32 | Filed Electronically |

*1 Incorporated by reference to Exhibit 3(a) to the Company's Quarterly Report on Form 10-Q for the period ended March 31, 1998 (File No. 0-24100).

*2 Incorporated by reference to the same numbered exhibit to the Company's Registration Statement on Form S-1 dated April 1, 1994 (File No. 33-77212).