

SPIRIT FINANCE CORP  
Form S-8 POS  
August 03, 2007  
As Filed with the Securities and Exchange Commission on August 3, 2007

Registration No 333-121492

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

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**POST-EFFECTIVE AMENDMENT NO. 1 TO FORM S-8**

**REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933**

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**Spirit Finance Corporation**

(Exact name of registrant as specified in its charter)

**Maryland**

(State or other jurisdiction of  
incorporation or organization)

**20-0175773**

(I.R.S. Employer Identification No.)

**14631 N. Scottsdale Road, Suite 200**

**Scottsdale, Arizona**

(Address of registrant's principal executive offices)

**85254**

(Zip Code)

**Spirit Finance Corporation 2003 Stock Option and Incentive Plan**

(Full title of the Plan)

**Morton H. Fleischer**

**Chairman of the Board**

**14631 N. Scottsdale Road, Suite 200**

**Scottsdale, Arizona 85254**

(Name and address of agent for service)

**(480) 606-0820**

(Telephone number, including area code, of agent for service)

Copy to:

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**Kutak Rock LLP**

**1801 California Street, Suite 3100**

**Denver, Colorado 80202-2626**

**(303) 297-2400**

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**DEREGISTRATION OF SECURITIES**

This Post-Effective Amendment No. 1 to Registration Statement on Form S-8 (No. 333-121492) (the Registration Statement ) is being filed to deregister certain shares of common stock of Spirit Finance Corporation (the Company ) that were registered for issuance pursuant to the 2003 Stock Option and Incentive Plan (the Plan ). The Registration Statement registered 2,100,000 shares of common stock issuable pursuant to the Plan (the Shares ).

Reference is made to the Merger Agreement, dated as of March 12, 2007 (the Merger Agreement ), by and among Redford Holdco, LLC, a Delaware limited liability company ( Redford ), Redford Merger Co., a Maryland corporation (the Merger Sub ), and the Company in connection with the merger of the Company with and into the Merger Sub (the Merger ). All shares of the Company s common stock outstanding at the Effective Time (as defined below) will be converted into the right to receive \$14.50 per share in cash.

On July 2, 2007, the Company held its annual meeting of stockholders at which the Company s stockholders approved the adoption of the Merger Agreement. The Merger became effective upon the filing of Articles of Merger with the Commonwealth of Maryland on August 1, 2007 (the Effective Time ).

As a result of the Merger, the Company has terminated all offerings of securities pursuant to its existing registration statements as of the Effective Time, including the Registration Statement. The Company terminated the Plan to which the Registration Statement relates and offerings of the Company s securities pursuant to the Registration Statement immediately prior to the Effective Time. In accordance with an undertaking made by the Company in the Registration Statement to remove from registration, by means of a post-effective amendment, any securities which remain unsold at the termination of the offering, the Company hereby removes from registration all Share registered under the Registration Statement which remain unissued or unobligated immediately prior to the Effective Time.

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this Post-Effective Amendment No. 1 to Form S-8 Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Scottsdale, Arizona, on August 3, 2007.

**SPIRIT FINANCE CORPORATION**

By: */s/ Morton H. Fleischer*  
Morton H. Fleischer  
Chairman of the Board