

SPIRIT FINANCE CORP
Form 8-K
December 11, 2006

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

FORM 8-K

CURRENT REPORT

**Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934**

Date of Report: **December 7, 2006**

SPIRIT FINANCE CORPORATION
(Exact name of registrant as specified in its charter)

Maryland
(State or other jurisdiction
of incorporation)

01-32386
(Commission File Number)

20-0175773
(IRS Employer
Identification Number)

14631 N. Scottsdale Road, Suite 200
Scottsdale, Arizona 85254
(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code: **(480) 606-0820**

None
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act

Item 8.01. Other Events.

On December 7, 2006, Spirit Finance Corporation (the Company) entered into an underwriting agreement (the Underwriting Agreement) with Wachovia Capital Markets, LLC (the Underwriter). In accordance with the terms and conditions of the Underwriting Agreement, the Company has agreed to sell to the Underwriter 8,425,000 shares of its common stock, par value \$.01 per share. The Underwriting Agreement contains customary representations, warranties and agreements of the Company and customary conditions to closing, indemnification rights and obligations of the parties and termination provisions. The Underwriting Agreement is filed as Exhibit 1.1 to this report and is incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

1.1 Underwriting Agreement between Spirit Finance Corporation and Wachovia Capital Markets, LLC, dated December 7, 2006.

5.1 Opinion of Kutak Rock LLP.

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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 hereunto duly authorized.

SPIRIT FINANCE CORPORATION

Date: December 8, 2006

By:

/s/ Catherine Long
Catherine Long
Chief Financial Officer

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EXHIBIT INDEX

Exhibit

| No. | Description |
|-----|--|
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| 5.1 | Opinion of Kutak Rock LLP. |

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