

DemandTec, Inc.  
Form S-8 POS  
February 15, 2012

As filed with the Securities and Exchange Commission on February 15, 2012

Registration No. 333-158894

**UNITED STATES**  
**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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**DEMANDTEC, INC.**

(Exact name of registrant as specified in its charter)

Delaware

94-3344761

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(State or other jurisdiction of  
incorporation or organization)

(IRS Employer  
Identification No.)

**One Franklin Parkway, Building 910**

**San Mateo, California 94403**

(Address of Principal Executive Offices) (Zip Code)

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**DemandTec, Inc. 2007 Equity Incentive Plan**

**DemandTec, Inc. 2007 Employee Stock Purchase Plan**

(Full title of the Plans)

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**Daniel R. Fishback**

**President and Chief Executive Officer**

**DemandTec, Inc.**

**One Franklin Parkway, Building 910**

**San Mateo, California 94403**

**(650) 645-7100**

(Name, Address and Telephone Number of Agent for Service)

Copies to:

**Andrew Bonzani, Esq.**

**Vice President, Assistant General Counsel and**

**Secretary**

**International Business Machines Corporation**

**New Orchard Road**

**Armonk, New York 10504**

**(914) 499-1900**

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

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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.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

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**DEREGISTRATION OF SECURITIES**

This Post-Effective Amendment No. 1 relates to the Registration Statement on Form S-8 (Registration No. 333-158894) of DemandTec, Inc., a Delaware corporation ( DemandTec ), pertaining to the registration of 1,683,827 shares of DemandTec common stock, par value \$0.001 per share for issuance under the DemandTec, Inc. 2007 Equity Incentive Plan and DemandTec, Inc. 2007 Employee Stock Purchase Plan (the Registration Statement ), that was filed with the Securities and Exchange Commission on April 29, 2009.

On February 14, 2012, pursuant to the terms of the Agreement and Plan of Merger, dated as of December 7, 2011, by and among International Business Machines Corporation ( IBM ), Cudgee Acquisition Sub, Inc., a wholly-owned subsidiary of IBM ( Merger Sub ), and DemandTec, DemandTec merged with and into Merger Sub, with DemandTec surviving as a wholly-owned subsidiary of IBM (the Merger ).

As a result of the Merger, DemandTec has terminated any offering of DemandTec s securities pursuant to any registration statement. By filing this Post-Effective Amendment No. 1 to the Registration Statement, DemandTec deregisters all securities that were previously registered and have not been sold or otherwise issued as of the date of the filing of this Post-Effective Amendment No. 1, in accordance with DemandTec s undertaking in 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 the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of San Mateo, State of California on this 14th day of February, 2012.

**DEMANDTEC, INC.**

By: /s/ Daniel R. Fishback  
 Daniel R. Fishback  
 President and Chief Executive Officer

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

Signature	Title	Date
/s/ Daniel R. Fishback Daniel R. Fishback	President, Chief Executive Officer, and Director <i>(Principal Executive Officer)</i>	February 14, 2012
/s/ Mark A. Culhane Mark A. Culhane	Executive Vice President and Chief Financial Officer <i>(Principal Financial and Accounting Officer)</i>	February 14, 2012

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td>	35,000
American Express Co.	1,336,650
	4,300

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Franklin Resources, Inc.

437,396

1,774,046

Electric Utilities 4.6%

17,000

Allegheny Energy, Inc.

385,050

12,000

Allete, Inc.

377,400

15,000

Alliant Energy Corp.

SIGNATURES

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474,450

13,000

American Electric Power Co., Inc.

437,060

33,500

Black Hills Corp.

933,645

22,000

The Empire District Electric Co.

394,020

8,000

FPL Group, Inc.

370,960

150,000

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Great Plains Energy, Inc.

2,671,500

13,000

NSTAR

439,660

11,700

OGE Energy Corp.

427,752

11,000

Progress Energy, Inc.

421,190

12,000

SCANA Corp.

432,600

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	13,000
Southern Co.	
	413,010
	28,000
TECO Energy, Inc.	
	429,240
	15,200
UIL Holdings Corp.	
	417,696
	20,000
Westar Energy, Inc.	
	428,000
	9,453,233

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Gas 1.8%

11,000

AGL Resources, Inc.

399,630

14,000

Atmos Energy Corp.

384,440

31,000

CenterPoint Energy, Inc.

414,780

12,000

Inergy L.P.

433,440

SIGNATURES

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	13,000
The Laclede Group, Inc.	
	426,270
	11,000
Nicor, Inc.	
	458,150
	17,000
Piedmont Natural Gas Co., Inc.	
	439,110
	17,000
Vectren Corp.	
	395,250
	12,000
WGL Holdings, Inc.	
SIGNATURES	11

394,200

3,745,270

Healthcare Products & Services 8.7%

70,000

Becton Dickinson & Co.

5,450,900

200,000

Johnson & Johnson

12,599,999

18,050,899

Insurance 0.9%

	47,074
Fidelity National Financial, Inc.	
	670,805
	40,000
First American Corp.	
	1,289,200
	1,960,005
Manufacturing 0.5%	
	12,000
3M Co.	
	961,800
SIGNATURES	13

Oil & Gas 1.5%

65,000

ConocoPhillips

3,120,000

Pharmaceuticals 0.1%

17,000

Pfizer, Inc.

298,350



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<b>Pipelines 2.6%</b>			
29,300	Boardwalk Pipeline Partners L.P.		877,242
7,800	Buckeye Partners L.P.		458,562
17,800	El Paso Pipeline Partners L.P.		460,842
18,300	Energy Transfer Partners L.P.		846,924
27,200	Enterprise Products Partners L.P.		891,072
7,200	Kinder Morgan Energy Partners L.P.		462,960
10,300	Magellan Midstream Partners L.P.		465,972
10,300	Oneok, Inc.		456,599
8,200	Plains All American Pipeline L.P.		454,362
			5,374,535
<b>Registered Investment Companies (RICs) 7.0%</b>			
122,690	Cohen & Steers Infrastructure Fund, Inc.		1,804,770
881,590	Cohen & Steers REIT and Utility Income Fund, Inc.		9,477,093
66,000	Flaherty & Crumrine/Claymore Preferred Securities Income Fund, Inc.		982,740
135,392	Flaherty & Crumrine/Claymore Total Return Fund, Inc.		2,141,901
			14,406,504
<b>Retail 6.5%</b>			
9,000	Suburban Propane Partners L.P.		428,220
240,000	Wal-Mart Stores, Inc.		12,976,800
			13,405,020
<b>Tobacco Products 0.3%</b>			
10,800	Philip Morris International, Inc.		528,984
<b>TOTAL DOMESTIC COMMON STOCKS</b>			
(Cost \$105,959,442)			133,948,095
<b>FOREIGN COMMON STOCKS 12.7%</b>			
<b>Australia 0.2%</b>			
983,610	ING Office Fund		533,315
<b>Canada 0.7%</b>			
10,200	Bank of Nova Scotia		463,372
44,000	Brookfield Asset Management, Inc., Class A		1,044,592
			1,507,964
<b>Germany 0.4%</b>			
9,000	RWE AG		763,480
<b>Hong Kong 4.2%</b>			
185,000	Cheung Kong Holdings, Ltd.		2,257,042
10,500	Guoco Group, Ltd.		108,015
600,000	Hang Lung Properties, Ltd.		2,291,891
500,000	Henderson Investment, Ltd.		39,293
104,500	Henderson Land Development Co., Ltd.		706,122
1,500,000	Midland Holdings, Ltd.		1,416,489
650,000	Wheelock & Co., Ltd.		1,821,338
			8,640,190
<b>Japan 0.0%(1)</b>			
105	New City Residence Investment Corp.*(2)(3)		259
<b>Netherlands 3.4%</b>			
120,000	Heineken Holding NV		4,894,608
31,663	Heineken NV		1,555,126
20,000	Unilever NV		601,852
			7,051,586
<b>New Zealand 1.7%</b>			
4,898,490	Kiwi Income Property Trust		3,454,579



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Singapore 0.6%			
	906,666	Ascendas Real Estate Investment Trust	1,244,836
Turkey 0.0%(1)			
	57,183	Dogus Ge Gayrimenkul Yatirim Ortakligi A.S.*	47,699
United Kingdom 1.5%			
	25,000	Diageo PLC, Sponsored ADR	1,632,000
	40,000	GlaxoSmithKline PLC, Sponsored ADR	1,485,600
			3,117,600
TOTAL FOREIGN COMMON STOCKS			
(Cost \$22,668,138)			26,361,508

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<b>AUCTION PREFERRED SECURITIES 3.9%</b>			
	228	Advent Claymore Global Convertible Securities & Income Fund, Series W(2)	5,130,000
	108	Gabelli Dividend & Income Trust, Series B(2)	2,430,000
	26	Neuberger Berman Real Estate Securities Income Fund, Series A(2)	585,000
<b>TOTAL AUCTION PREFERRED SECURITIES</b> (Cost \$8,981,220)			8,145,000
<b>FOREIGN GOVERNMENT BONDS 1.3%</b>			
New Zealand 1.3%			
	3,687,000		
	NZD	New Zealand Treasury Bonds, 6.000% due 11/15/2011	2,672,476
<b>TOTAL FOREIGN GOVERNMENT BONDS</b> (Amortized Cost \$2,784,283)			2,672,476
<b>LIMITED PARTERSHIPS 3.1%</b>			
	5	Ithan Creek Partners, L.P.*(2)	6,318,045
<b>TOTAL LIMITED PARTNERSHIPS</b> (Cost \$5,000,000)			6,318,045
<b>TOTAL LONG TERM INVESTMENTS</b> (Cost \$145,393,083)			177,445,124
<b>SHORT TERM INVESTMENTS 14.1%</b>			
<b>DOMESTIC GOVERNMENT BONDS 13.3%</b>			
\$	27,500,000	United States Treasury Bills DN, 0.070% due 03/25/2010	27,498,717
<b>TOTAL DOMESTIC GOVERNMENT BONDS</b> (Amortized Cost \$27,498,717)			27,498,717
<b>MONEY MARKET FUNDS 0.8%</b>			
	1,634,731	Dreyfus Treasury Cash Management Money Market Fund, Institutional Class, 7-Day Yield - 0.00004%	1,634,731
<b>TOTAL MONEY MARKET FUNDS</b> (Cost \$1,634,731)			1,634,731
<b>TOTAL SHORT TERM INVESTMENTS</b> (Cost \$29,133,448)			29,133,448
<b>TOTAL INVESTMENTS 99.9%</b> (Cost \$174,526,531)			206,578,572
<b>OTHER ASSETS AND LIABILITIES 0.1%</b>			123,072
<b>TOTAL NET ASSETS AVAILABLE TO COMMON AND PREFERRED STOCK 100.0%</b>			206,701,644
<b>AUCTION MARKET PREFERRED STOCK (AMPS) REDEMPTION VALUE</b>			(25,000,000)
<b>TOTAL NET ASSETS AVAILABLE TO COMMON STOCK</b>			\$ 181,701,644

\* *Non-income producing security.*

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- (1) *Less than 0.05% of Total Net Assets Available to Common and Preferred Stock.*
- (2) *Fair valued security under procedures established by the Fund's Board of Directors. Total market of fair valued securities as of February 28, 2010 is \$14,463,304, or 7.00% of Total Net Assets Available to Common and Preferred Stock.*
- (3) *On October 9, 2008, the company declared bankruptcy.*

*Percentages are stated as a percent of the Total Net Assets Available to Common and Preferred Stock.*

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*Common Abbreviations:*

*ADR - American Depositary Receipt*

*A.S. - Anonim Sirketi (Turkish: Joint Stock Company)*

*DN - Discount Note*

*L.P. - Limited Partnership*

*Ltd. - Limited*

*NV - Naamloze Vennootchap is the Dutch term for a public limited liability corporation*

*NZD - New Zealand Dollar*

*PLC - Public Limited Company*

*For Fund compliance purposes, the Fund's industry and/or geography classifications refer to any one of the industry/geography sub-classifications used by one or more widely recognized market indexes, and/or as defined by Fund Management. This definition may not apply for purposes of this report, which may combine industry/geography sub-classifications for reporting ease. Industries/geographies are shown as a percent of net assets available to common and preferred shares. These industry/geography classifications are unaudited.*

*See Notes to Quarterly Portfolio of Investments.*

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**Boulder Growth & Income Fund, Inc.**

**February 28, 2010 (Unaudited)**

**Note 1. Valuation and Investment Practices**

*Portfolio Valuation:* The net asset value of the Fund's common shares is determined by the Fund's co-administrator no less frequently than on the last business day of each week and month. It is determined by dividing the value of the Fund's net assets attributable to common stock by the number of common shares outstanding. The value of the Fund's net assets attributable to common shares is deemed to equal the value of the Fund's total assets less (i) the Fund's liabilities and (ii) the aggregate liquidation value of the outstanding Taxable Auction Market Preferred Stock. Securities listed on a national securities exchange are valued on the basis of the last sale on such exchange or the NASDAQ Official Close Price on the day of valuation. In the absence of sales of listed securities and with respect to securities for which the most recent sale prices are not deemed to represent fair market value, and unlisted securities (other than money market instruments), securities are valued at the mean between the closing bid and asked prices, or based on a matrix system which utilizes information (such as credit ratings, yields and maturities) from independent sources. Investments for which market quotations are not readily available or do not otherwise accurately reflect the fair value of the investment are valued at fair value as determined in good faith by or under the direction of the Board of Directors of the Fund, including reference to valuations of other securities which are considered comparable in quality, maturity and type. Investments in money market instruments, which mature in 60 days or less at the time of purchase, are valued at amortized cost.

The Fund has adopted the Financial Accounting Standards Board ( FASB ) Accounting Standards Codification ( ASC ), issued in June 2009. The Fund follows the provisions of ASC 820, Fair Value Measurements and Disclosures ( ASC 820 ). In accordance with ASC 820, fair value is defined as the price that the Fund would receive upon selling an investment in a timely transaction to an independent buyer in the principal or most advantageous market of the investment. Under certain circumstances, fair value may equal the mean between the bid and asked prices. ASC 820 established a three tier hierarchy to maximize the use of observable market data and minimize the use of unobservable inputs and to establish classification of fair value measurements for disclosure purposes. Inputs refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk, for example, the risk inherent in a particular valuation technique used to measure fair value including such a pricing model and/or the risk inherent in the inputs to the valuation technique. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

The three-tier hierarchy of inputs is summarized in the three broad Levels listed below.

- Level 1 quoted prices in active markets for identical investments
  
- Level 2 significant observable inputs (including quoted prices for similar investments, interest rates, prepayment speeds, credit risk, etc.)
  
- Level 3 significant unobservable inputs (including the Fund's own assumptions in determining the fair value of investments)

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The valuation techniques used by the Fund to measure fair value during the three months ended February 28, 2010 maximized the use of observable inputs and minimized the use of unobservable inputs. The Fund utilized the following fair value techniques: discounted future cash flow models, weighted average of last available trade prices, multi-dimensional relational pricing model, and underlying security.

The following is a summary of the inputs used as of February 28, 2010 in valuing the Fund's investments carried at fair value:

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Investments in Securities at Value	Level 1 - Quoted Prices	Level 2 - Significant Observable Inputs	Level 3 - Significant Unobservable Inputs	Total
Domestic Common Stocks	\$ 133,948,095	\$	\$	\$ 133,948,095
Foreign Common Stocks	26,361,249		259	26,361,508
Auction Preferred Securities		8,145,000		8,145,000
Foreign Government Bonds		2,672,476		2,672,476
Limited Partnerships			6,318,045	6,318,045
Short Term Investments - Domestic Government Bonds	27,498,717			27,498,717
Short Term Investments Money Market Funds	1,634,731			1,634,731
<b>Total</b>	<b>\$ 189,442,792</b>	<b>\$ 10,817,476</b>	<b>\$ 6,318,304</b>	<b>\$ 206,578,572</b>

The following is a reconciliation of assets in which significant unobservable inputs (Level 3) were used in determining fair value:

Investments in Securities at Value	Balance as of 11/30/2009	Realized gain/(loss)	Change in unrealized appreciation	Net purchases/(sales)	Transfer in and/or out of Level 3	Balance as of 2/28/2010
Foreign Common Stocks	\$ 243		\$ 16			\$ 259
Limited Partnerships	6,213,812		104,233			6,318,045
<b>Total</b>	<b>\$ 6,214,055</b>	<b>\$</b>	<b>\$ 104,249</b>	<b>\$</b>	<b>\$</b>	<b>\$ 6,318,304</b>

*Foreign Securities:* The Fund may invest a portion of its assets in foreign securities. Foreign securities may carry more risk than U.S. securities, such as political, market and currency risks. The books and records of the Fund are maintained in U.S. dollars. Foreign currencies, investments and other assets and liabilities denominated in foreign currencies are translated into U.S. dollars at the exchange rate prevailing at the end of the period, and purchases and sales of investment securities, income and expenses transacted in foreign currencies are translated at the exchange rate on the dates of such transactions.

*Use of Estimates:* The preparation of financial statements is in accordance with generally accepted accounting principles in the United States of America, which requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

**Note 2. Unrealized Appreciation/ (Depreciation)**

On February 28, 2010, based on cost of \$174,452,997 for federal income tax purposes, aggregate gross unrealized appreciation for all securities in which there is an excess of value over tax cost was \$36,001,067 and aggregate gross unrealized depreciation for all securities in which there is an excess of tax cost over value was \$3,875,492, resulting in net unrealized appreciation of \$32,125,575.

**Note 3. Recently Issued Accounting Pronouncements**

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In January 2010, the FASB issued Accounting Standards Update Improving Disclosures about Fair Value Measurements that requires additional disclosures regarding fair value measurements. Certain required disclosures are effective for interim and annual reporting periods beginning after December 15, 2009, and other required disclosures are effective for fiscal years beginning after December 15, 2010, and for interim periods within those fiscal years. Management is currently evaluating the impact it will have on its financial statement disclosures.

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**Item 2 - Controls and Procedures.**

(a) The Registrant's Principal Executive Officer and Principal Financial Officer concluded that the Registrant's disclosure controls and procedures (as defined in Rule 30a-3(c) under the Investment Company Act of 1940 (17 CFR 270.300-3(c))) were effective as of a date within 90 days of the filing date of this report (the Evaluation Date), based on their evaluation of the effectiveness of the Registrant's disclosure controls and procedures as of the Evaluation Date.

(b) There were no changes in the Registrant's internal control over financial reporting (as defined in Rule 30a-3(d) under the Investment Company Act of 1940 Act (17 CFR 270.30a-3(d))) that occurred during the Registrant's last fiscal quarter that has materially affected, or is reasonably likely to materially affect, the Registrant's internal control over financial reporting.

**Item 3 Exhibits.**

(a) Certification of Principal Executive Officer and Principal Financial Officer of the Registrant as required by Rule 30a-2(a) under the Investment Company Act of 1940 (17 CFR 270.30a-2(a)) is attached hereto as EX-99.CERT.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934 and the Investment Company Act of 1940, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Registrant                      Boulder Growth & Income Fund, Inc.

By:    /s/ Stephen C. Miller  
       Stephen C. Miller, President  
       (Principal Executive Officer)

Date:   April 27, 2010

Pursuant to the requirements of the Securities Exchange Act of 1934 and the Investment Company Act of 1940, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

By:    /s/ Stephen C. Miller  
       Stephen C. Miller, President  
       (Principal Executive Officer)

Date:   April 27, 2010

By:    /s/ Carl D. Johns  
       Carl D. Johns, Vice President and Treasurer  
       (Principal Financial Officer)

Date:   April 27, 2010

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