

SPIRIT FINANCE CORP  
Form 15-12B  
August 03, 2007

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

**FORM 15**

Certificate and Notice of Termination of Registration under Section 12(g) of the Securities Exchange Act of 1934 or Suspension of Duty to File Reports Under Sections 13 and 15(d) of the Securities Exchange Act of 1934.

**Commission File Number: 01-32386**

**Spirit Finance Corporation**

(Exact name of registrant as specified in its charter)

**14631 North Scottsdale Road, Suite 200, Scottsdale, Arizona 85254  
(480) 606-0820**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**Common Stock, \$0.01 Par Value**

(Title of each class of securities covered by this Form)

**None**

(Titles of all other classes of securities for which a duty to file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

Rule 12g-4(a)(1)(i)	<input checked="" type="checkbox"/>	Rule 12h-3(b)(1)(i)	<input checked="" type="checkbox"/>
Rule 12g-4(a)(1)(ii)	<input type="checkbox"/>	Rule 12h-3(b)(1)(ii)	<input type="checkbox"/>
Rule 12g-4(a)(2)(i)	<input type="checkbox"/>	Rule 12h-3(b)(2)(i)	<input type="checkbox"/>
Rule 12g-4(a)(2)(ii)	<input type="checkbox"/>	Rule 12h-3(b)(2)(ii)	<input type="checkbox"/>
		Rule 15d-6	<input type="checkbox"/>

Approximate number of holders of record as of the certification or notice date:

1

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Pursuant to the requirement of the Securities Exchange Act of 1934, Spirit Finance Corporation has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

SPIRIT FINANCE CORPORATION

Date: August 3, 2007

By:

/s/ Catherine Long

Catherine Long, Chief Financial Officer

2

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