SPIRIT FINANCE CORP

Form 4/A July 27, 2006

FORM 4

OMB APPROVAL

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

OMB 3235-0287 Number:

Check this box if no longer subject to Section 16.

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

January 31, Expires: 2005 Estimated average

0.5

Form 4 or Form 5 obligations may continue.

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section

SECURITIES

burden hours per response...

See Instruction

30(h) of the Investment Company Act of 1940

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person * 5. Relationship of Reporting Person(s) to 2. Issuer Name and Ticker or Trading Mitchem Dennis E Issuer Symbol SPIRIT FINANCE CORP [SFC] (Check all applicable) (Last) (First) (Middle) 3. Date of Earliest Transaction (Month/Day/Year) _X__ Director 10% Owner Other (specify Officer (give title 14631 N. SCOTTSDALE ROAD, 01/20/2006 below) **SUITE 200** 4. If Amendment, Date Original (Street) 6. Individual or Joint/Group Filing(Check Filed(Month/Day/Year) Applicable Line) _X_ Form filed by One Reporting Person 04/27/2006 Form filed by More than One Reporting

SCOTTSDALE, AZ 85254

(State)

(Zip)

(City)

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1.Title of	2. Transaction Date	2A. Deemed	3.	4. Securities Acquired (A) or			5. Amount of	6.	7. Nature of		
Security	(Month/Day/Year)	Execution Date, if	TransactiorDisposed of (D)				Securities	Ownership	Indirect		
(Instr. 3)		any	Code (Instr. 3, 4 and 5)			Beneficially	Form:	Beneficial			
		(Month/Day/Year)	(Instr. 8)	nstr. 8)			Owned	Direct (D)	Ownership		
							Following	or Indirect	(Instr. 4)		
							Reported	(I)			
					(A)		Transaction(s)	(Instr. 4)			
					or		(Instr. 3 and 4)	,			
			Code V	Amount	(D)	Price	()				
Common	01/20/2006(1)		P	182.3	٨	\$	27,623.3	D			
Stock	01/20/2000 <u>(*)</u>		Г	162.3	A	11.5195	21,023.3	D			
Common	04/20/2006(2)		P	275 /11	٨	\$	27,998.711	D			
Stock	0 4 /20/2000 <u>(-/</u>		1	373.411	A	\$ 11.8491	21,330.711	D			

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of SEC 1474 information contained in this form are not (9-02)required to respond unless the form displays a currently valid OMB control number.

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of	2.	3. Transaction Date	3A. Deemed	4.	5.	6. Date Exerc	cisable and	7. Title	e and	8. Price of	9. Nu
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transacti	orNumber	Expiration D	ate	Amou	nt of	Derivative	Deriv
Security	or Exercise		any	Code	of	(Month/Day/	Year)	Underl	lying	Security	Secui
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Derivativ	e		Securit	ties	(Instr. 5)	Bene
	Derivative				Securities			(Instr.	3 and 4)		Own
	Security				Acquired						Follo
	·				(A) or						Repo
					Disposed						Trans
					of (D)						(Instr
					(Instr. 3,						
					4, and 5)						
									A		
									Amount		
						Date	Expiration		or		
						Exercisable D	Date		Number		
				C 1 W	(A) (D)				of		
				Code V	(A) (D)				Shares		

Reporting Owners

Relationships Reporting Owner Name / Address

> 10% Owner Officer Other Director

Mitchem Dennis E 14631 N. SCOTTSDALE ROAD, SUITE 200 X SCOTTSDALE, AZ 85254

Signatures

/s/ Michael T. Bennett, as attorney-in-fact

07/27/2006

Date

**Signature of Reporting Person

Explanation of Responses:

- If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- The reporting person is amending the Form 4 originally filed to report this transaction related to an automatic dividend reinvestment for (1) the purpose of correcting the date of the transaction, which occurred on January 20, 2006, not the dividend payment date of January 25,
- The reporting person is amending the Form 4 originally filed to report this transaction related to an automatic dividend reinvestment for the purpose of correcting the date of the transaction, which occurred on April 20, 2006, not the dividend payment date of April 25, 2006.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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