

UNITED RENTALS INC /DE
Form S-8 POS
December 22, 2006

As filed with the Securities and Exchange Commission on December 22,
2006 Registration No. 333-60458

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

FORM S-8

POST-EFFECTIVE AMENDMENT NO. 1 TO
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

UNITED RENTALS, INC.
(Exact name of registrant as specified in its charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

06-1522496
(I.R.S. Employer Identification Number)

**Five Greenwich Office Park
Greenwich, Connecticut 06831**
(Address of Principal Executive Offices)

United Rentals, Inc. 2001 Stock Plan
(Full Title of the Plan)

**Wayland R. Hicks
Chief Executive Officer
United Rentals, Inc.
Five Greenwich Office Park
Greenwich, Connecticut 06831**
(Name and Address of Agent for Service)

(203) 622-3131
(Telephone Number, Including Area Code,
of Agent for Service)

Copies to:

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UNITED RENTALS, INC.
POST-EFFECTIVE AMENDMENT NO. 1 TO
REGISTRATION STATEMENT ON FORM S-8

EXPLANATORY STATEMENT IN CONNECTION WITH THE FILING
OF A RELATED REGISTRATION STATEMENT ON FORM S-8
FILED PURSUANT TO INSTRUCTION E OF FORM S-8

Contemporaneously with the filing of this Post-Effective Amendment No. 1 (this “Amendment”) to its Registration Statement on Form S-8 (File No. 333-60458) (the “Registration Statement”), United Rentals, Inc., a Delaware corporation (the “Registrant”), is filing with the Securities and Exchange Commission (the “Commission”) a new Registration Statement on Form S-8 (the “New Registration Statement”). The New Registration Statement relates to the registration among other offers and sales of shares of the Registrant’s Common Stock, of the offer and sale of 134,469 shares of the Registrant’s Common Stock, par value \$.01 per share (the “Carryover Shares”), pursuant to the United Rentals, Inc. 2001 Comprehensive Stock Plan (the “Comprehensive Plan”). The Comprehensive Plan is sponsored by the Registrant.

The Registrant had originally registered the Carryover Shares pursuant to the Registration Statement on May 8, 2001, in anticipation of granting awards pursuant to the United Rentals, Inc. 2001 Stock Plan (the “2001 Plan”). The Comprehensive Plan is an amendment and restatement of the United Rentals, Inc. 2001 Senior Stock Plan, which was adopted by United Rentals’ Board of Directors on April 19, 2006, and approved by United Rentals’ stockholders on June 13, 2006. Following the filing of this Amendment, the Carryover Shares will no longer be available for new awards under the 2001 Plan. The Registrant desires to have the Carryover Shares included among the shares of the Common Stock whose offer and sale under the Comprehensive Plan is registered under the New Registration Statement.

Consequently, in accordance with the principles set forth in Interpretation 89 under Section G, “Securities Act Forms” of the Manual of Publicly Available Telephone Interpretations of the Division of Corporation Finance of the Commission (July 1997 as supplemented) and Instruction E to Form S-8, (1) the Registrant is registering the offer and sale of the Carryover Shares pursuant to the Comprehensive Plan by means of the New Registration Statement, (2) the registration fee of \$700.25 (out of a total registration fee of \$10,415.00) that is allocable to the Carryover Shares, which the Registrant paid to the Commission in connection with the original filing of the Registration Statement, is carried over to the New Registration Statement, and (3) the Registration Statement is being amended on a post-effective basis to describe the change from the 2001 Plan to the Comprehensive Plan.

Pursuant to the Registration Statement, the Registrant also registered 1,865,531 shares under the 2001 Plan that are not being registered under the Comprehensive Plan. This Amendment has no impact on those shares.

/s/ Singleton McAllister
Singleton McAllister

Director

December 14,
2006

/s/ Brian McAuley
Brian McAuley

Director

December 14,
2006

/s/ John S. McKinney
John S. McKinney

Director

December 14,
2006

/s/ Jason Papastavrou
Jason Papastavrou

Director

December 14,
2006

/s/ Mark Suwyn
Mark Suwyn

Director

December 14,
2006

Gerald Tsai, Jr.

Director

/s/ Lawrence Wimbush
Lawrence Wimbush

Director

December 14,
2006