

SPIRIT FINANCE CORP  
Form 8-K  
February 22, 2007

**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: **February 22, 2007**

**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 2.02. Results of Operations and Financial Condition.**

The information in this Item 2.02 of this Current Report is also being furnished under Item 7.01 - Regulation FD Disclosure of Form 8-K. Such information, including the exhibit attached hereto, is furnished pursuant to Item 2.02 and shall not be deemed filed for any purpose, including for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act), or otherwise subject to the liabilities of that Section. The information in this Current Report on Form 8-K shall not be deemed incorporated by reference into any filing under the Securities Act of 1933, as amended (the Securities Act), or the Exchange Act regardless of any general incorporation language in such filing.

On February 22, 2007, Spirit Finance Corporation (the Company) issued a press release announcing its financial results for the quarter and year ended December 31, 2006. The text of the press release is attached hereto as Exhibit 99.1, and is incorporated by reference herein.

**Item 7.01. Regulation FD Disclosure.**

The information in this Item 7.01 of this Current Report is also being furnished under Item 2.02 - Results of Operations and Financial Condition of Form 8-K. Such information, including the exhibit attached hereto, is furnished pursuant to Item 7.01 and shall not be deemed filed for any purpose, including for the purposes of Section 18 of the Exchange Act, or otherwise subject to the liabilities of that Section. The information in this Current Report on Form 8-K shall not be deemed incorporated by reference into any filing under the Securities Act or the Exchange Act regardless of any general incorporation language in such filing.

On February 22, 2007, the Company issued a press release announcing its financial results for the quarter and year ended December 31, 2006. The text of the press release is attached hereto as Exhibit 99.1, and is incorporated by reference herein.

**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits.

99.1 Press release of Spirit Finance Corporation dated February 22, 2007

2

---

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: February 22, 2007

By:

/s/ Catherine Long  
Catherine Long,  
Chief Financial Officer

3

---

EXHIBIT INDEX

Exhibit

No.	Description
99.1	Press release of Spirit Finance Corporation dated February 22, 2007

4

---