

MAIN STREET RESTAURANT GROUP, INC.

Form S-8 POS

July 10, 2006

As filed with the Securities and Exchange Commission on July 10, 2006

Registration No. 333-105751

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

POST-EFFECTIVE AMENDMENT NO. 1
TO
FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933
MAIN STREET RESTAURANT GROUP, INC.
(Exact Name of Registrant as Specified in Its Charter)

Delaware

11-2948370

(State or Other Jurisdiction of
Incorporation or Organization)

(I.R.S. Employer
Identification No.)

5050 N. 40th Street, Suite 200
Phoenix, Arizona 85018
(602) 852-9000

(Address, Including Zip Code, and Telephone Number, Including Area Code,
of Registrant's Principal Executive Offices)

2002 Incentive Stock Plan

(Full Title of the Plan)

Bradford L. Honigfeld
President

Main Street Restaurant Group, Inc.
5050 N. 40th Street, Suite 200
Phoenix, Arizona 85018
(602) 852-9000

(Name, Address, Including Zip Code, and Telephone Number,
Including Area Code, of Agent for Service)

Copies to:

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SIGNATURES

DEREGISTRATION OF SECURITIES

Main Street Restaurant Group, Inc., a Delaware corporation (the Registrant), previously filed a Registration Statement on Form S-8, Registration No. 333-105751 (the Registration Statement), registering shares of its common stock under the Registrant's 2002 Incentive Stock Plan. Pursuant to the Registrant's undertaking in the Registration Statement, this post-effective amendment is being filed by the Registrant to deregister any and all of the shares of its common stock originally registered under the Registration Statement that have not been issued.

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 be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Phoenix, state of Arizona, on July 10, 2006.

MAIN STREET RESTAURANT GROUP, INC.

By: /s/ Bradford L. Honigfeld

Bradford L. Honigfeld, President