

CAPITAL GOLD CORP  
Form S-8 POS  
May 05, 2011

As filed with the Securities and Exchange Commission on May 5, 2011

Registration No. 333-141591

**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**

**CAPITAL GOLD CORPORATION**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of

**13-3180530**  
(I.R.S. Employer

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incorporation or organization)

Identification No.)

**76 Beaver Street, 14th Floor**

**New York, New York**  
(Address of Principal Executive Offices)

**10005**  
(Zip Code)

**Capital Gold Corporation 2006 Equity Incentive Plan**

(Full title of the plans)

**René Marion**

**President and Chief Executive Officer**

**Capital Gold Corporation**

**76 Beaver Street, 14th Floor**

**New York, New York**

**(212) 344-2785**

(Name, address and telephone number, including area code, of agent for service)

*Copy to:*

**Jeffrey D. Symons, Esq.**

**Jason K. Zachary, Esq.**

**Kirkland & Ellis LLP**

**601 Lexington Avenue**

**New York, New York 10022**

**(212) 446-4800**

**DEREGISTRATION OF SECURITIES**

This Post-Effective Amendment No. 1 relates to the Registration Statement on Form S-8 (File No. 333-141591) filed by Capital Gold Corporation (the Company) with the Securities and Exchange Commission on March 27, 2007 (the Registration Statement) relating to 10,000,000 shares of the Company's common stock, \$.0001 par value. The Registration Statement registered the shares of common stock for issuance by the Company pursuant to the Capital Gold Corporation 2006 Equity Incentive Plan.

Effective as of April 8, 2011, pursuant to an Agreement and Plan of Merger, dated as of October 1, 2010, among Gammon Gold Inc. (the Gammon Gold), Capital Gold AcquireCo, Inc., a wholly-owned subsidiary of Gammon Gold, and the Company, as amended by Amendment No. 1 to the Agreement and Plan of Merger, dated as of October 29, 2010, as amended by Amendment No. 2 to the Agreement and Plan of Merger, dated as of March 9, 2011, and as amended by Amendment No. 3 to the Agreement and Plan of Merger, dated as of March 17, 2011 (collectively, the Merger Agreement), Gammon Gold acquired all of the issued and outstanding shares of common stock of the Company and, as a result of the transaction, the Company became a wholly-owned subsidiary of Gammon Gold. The Company's common stock ceased trading on the NYSE Amex at the close of business on April 15, 2011. In connection with the merger, the Company filed a Form 15 Certification and Notice of Termination of Registration under Section 12(g) of the Securities Exchange Act of 1934 to terminate the registration of the Company's common stock.

In connection with the closing of the merger, the Company has terminated all of its offerings of its common stock pursuant to its existing registration statements, including the Registration Statement. In accordance with an undertaking made by the Company in the Registration Statement to remove from registration, by means of a post-effective amendment, any securities of the Company that remain unsold at the termination of the offering, the Company hereby removes from registration all shares of its common stock registered under the Registration Statement that remain unsold as of the date of this Post-Effective Amendment No. 1.

**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 the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of New York, New York, on May 5, 2011.

**CAPITAL GOLD CORPORATION**

By: */s/ RENÉ MARION*  
**Name: René Marion**  
**Title: President and Chief Executive Officer**

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement has been signed by the following persons in the capacities indicated on May 5, 2011.

<b>Signature</b>	<b>Title</b>
<i>/s/ RENÉ MARION</i> <b>René Marion</b>	President, Chief Executive Officer and Director (principal executive officer)
<i>/s/ SCOTT PERRY</i> <b>Scott Perry</b>	Chief Financial Officer and Director (principal financial officer and principal accounting officer)