

ALLIED CAPITAL CORP  
Form S-8 POS  
April 01, 2010

As filed with the Securities and Exchange Commission on April 1, 2010

**Registration Statement No. 333-23761**  
**Registration Statement No. 333-30607**  
**Registration Statement No. 333-45525**  
**Registration Statement No. 333-88681**  
**Registration Statement No. 333-13584**  
**Registration Statement No. 333-101849**  
**Registration Statement No. 333-115979**  
**Registration Statement No. 333-115980**  
**Registration Statement No. 333-115981**  
**Registration Statement No. 333-130792**  
**Registration Statement No. 333-130793**  
**Registration Statement No. 333-143409**

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

**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-23761**  
**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-30607**  
**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-45525**  
**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-88681**  
**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-13584**  
**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-101849**  
**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-115979**  
**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-115980**  
**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-115981**  
**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-130792**  
**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-130793**  
**Post-Effective Amendment No. 1 to Form S-8 Registration Statement No. 333-143409**

**UNDER**  
**THE SECURITIES ACT OF 1933**  
**ALLIED CAPITAL CORPORATION**  
(Exact name of registrant as specified in its charter)

**Maryland**  
(STATE OR OTHER JURISDICTION OF  
INCORPORATION OR ORGANIZATION)

**52-1081052**  
(I.R.S. EMPLOYER IDENTIFICATION NO.)

**1919 Pennsylvania Avenue, N.W., Washington, D.C.**  
(ADDRESS OF PRINCIPAL EXECUTIVE OFFICES)

**20006**  
(ZIP CODE)

**The Allied Capital Lending Corporation Stock Option Plan**  
**The Allied Capital Corporation Stock Option Plan**  
**The Allied Capital Corporation Amended Stock Option Plan**  
**The Allied Capital 401(k) Plan**  
**The Allied Capital Corporation Non-Qualified Deferred Compensation Plan**  
**The 2005 Allied Capital Corporation Non-Qualified Deferred Compensation Plan**  
**The Allied Capital Corporation Non-Qualified Deferred Compensation Plan II**

**The 2005 Allied Capital Corporation Non-Qualified Deferred Compensation Plan II**  
(Full title of the plan)

John M. Scheurer  
Chief Executive Officer  
Allied Capital Corporation  
1919 Pennsylvania Avenue, N.W.  
Washington, D.C. 20006  
(202) 721-6100

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

Copy to:  
Cynthia M. Krus, Esq.  
Sutherland Asbill & Brennan LLP  
1275 Pennsylvania Ave., N.W.  
Washington, D.C. 20004  
(202) 383-0100

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

|                          |                          |  |                                  |
|--------------------------|--------------------------|--|----------------------------------|
| Large Accelerated Filer  | Accelerated Filer        | Non-Accelerated Filer  | Smaller Reporting                |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> (Do not check if a smaller reporting company) | Company <input type="checkbox"/> |

**EXPLANATORY NOTE**

This Post-Effective Amendment relates to the following Registration Statements Allied Capital Corporation (the Company ) on Form S-8 (collectively, the Registration Statements )

Registration Statement No. 333-23761 registering 504,860 shares of the common stock , par value of \$0.0001 per share, of the Company (the Common Stock ) under The Allied Capital Lending Corporation Stock Option Plan.

Registration Statement No. 333-30607 registering 264,344 shares of Common Stock under The Allied Capital Lending Corporation Stock Option Plan.

Registration Statement No. 333-45525 registering 6,250,000 shares of Common Stock under The Allied Capital Corporation Stock Option Plan.

Registration Statement No. 333-88681 registering 400,000 shares of Common Stock under the Allied Capital 401(k) Plan.

Registration Statement No. 333-13584 registering 6,100,000 shares of the Common Stock under The Allied Capital Corporation Amended Stock Option Plan.

Registration Statement No. 333-101849 registering 13,600,000 shares of Common Stock under The Allied Capital Corporation Amended Stock Option Plan.

Registration Statement No. 333-115979 registering \$40,000,000 in deferred compensation obligations under The Allied Capital Corporation Non-Qualified Deferred Compensation Plan II.

Registration Statement No. 333-115980 registering \$6,000,000 in deferred compensation obligations under The Allied Capital Corporation Non-Qualified Deferred Compensation Plan.

Registration Statement No. 333-115981 registering 9,000,000 shares of Common Stock under The Allied Capital Corporation Amended Stock Option Plan.

Registration Statement No. 333-130792 registering \$40,000,000 in deferred compensation obligations under The 2005 Allied Capital Corporation Non-Qualified Deferred Compensation Plan II.

Registration Statement No. 333-130793 registering \$6,000,000 in deferred compensation obligations under The 2005 Allied Capital Corporation Non-Qualified Deferred Compensation Plan.

Registration Statement No. 333-143409 registering 5,000,000 shares of Common Stock under The Allied Capital Corporation Amended Stock Option Plan.

On April 1, 2010, the Company merged with ARCC Odyssey Corp., a wholly owned subsidiary of Ares Capital Corporation, and, immediately thereafter, merged with and into Ares Capital Corporation, with Ares Capital Corporation continuing as the surviving company in the merger. As a result, this Post-Effective Amendment is being filed solely to deregister any and all shares of the Common Stock and deferred compensation obligations previously registered under the Registration Statement that remain unsold.

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**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 registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Washington, District of Columbia, on April 1, 2010.

**ALLIED CAPITAL CORPORATION**

By: /s/ William L. Walton  
 Name: William L. Walton  
 Title: Chairman of the Board

By: /s/ John M. Scheurer  
 Name: John M. Scheurer  
 Title: Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated:

| SIGNATURE                                  | TITLE   | DATE          |
|--|---|---------------|
| /s/ William L. Walton<br>William L. Walton | Chairman of the Board<br>(Principal Executive Officer)        | April 1, 2010 |
| /s/ John M. Scheurer<br>John M. Scheurer   | Director and Chief Executive<br>(Principal Executive Officer) | April 1, 2010 |
| /s/ Penni F. Roll<br>Penni F. Roll         | Chief Financial Officer<br>(Principal Financial Officer)      | April 1, 2010 |
| /s/ John C. Wellons<br>John C. Wellons     | Chief Accounting Officer<br>(Principal Accounting Officer)    | April 1, 2010 |
| /s/ Ann Torre Bates<br>Ann Torre Bates     | Director  | April 1, 2010 |
| /s/ Brooks H. Browne<br>Brooks H. Browne   | Director  | April 1, 2010 |
| /s/ John D. Firestone<br>John D. Firestone | Director  | April 1, 2010 |

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| SIGNATURE                                      | TITLE    | DATE          |
|--|----------|---------------|
| /s/ Anthony T. Garcia<br>Anthony T. Garcia     | Director | April 1, 2010 |
| /s/ Lawrence I. Hebert<br>Lawrence I. Hebert   | Director | April 1, 2010 |
| /s/ Robert E. Long<br>Robert E. Long           | Director | April 1, 2010 |
| /s/ Edward J. Mathias<br>Edward J. Mathias     | Director | April 1, 2010 |
| /s/ Alex J. Pollock<br>Alex J. Pollock         | Director | April 1, 2010 |
| /s/ Marc F. Racicot<br>Marc F. Racicot         | Director | April 1, 2010 |
| /s/ Joan M. Sweeney<br>Joan M. Sweeney         | Director | April 1, 2010 |
| /s/ Laura W. van Roijen<br>Laura W. van Roijen | Director | April 1, 2010 |