

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. 333-70345

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. 1997 Stock Option Plan  
United Rentals, Inc. 1998 Stock Option Plan  
United Rentals, Inc. 1998 Supplemental Stock Option Plan**  
(Full Title of the Plans)

---

**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:**

Thomas E. Molner, Esq.  
Kramer Levin Naftalis & Frankel LLP  
919 Third Avenue  
New York, New York 10022  
(212) 715-9100

---

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. 333-70345) (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 998,745 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 January 8, 1999, in anticipation of granting awards pursuant to the United Rentals, Inc. 1997 Stock Option Plan, the United Rentals, Inc. 1998 Stock Option Plan and the United Rentals, Inc. 1998 Supplemental Stock Option Plan (the “Old Plans”). 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 Old Plans. 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 \$12,106.19 (out of a total registration fee of \$60,607.00) 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 Old Plans to the Comprehensive Plan.

Pursuant to the Registration Statement, the Registrant also registered 4,001,255 shares under the Old Plans that are not being registered under the Comprehensive Plan. This Amendment has no impact on those shares.



|  |          |                      |
|--|----------|----------------------|
| <u>/s/ Brian McAuley</u><br><b>Brian McAuley</b>         | Director | December 14,<br>2006 |
| <u>/s/ John S. McKinney</u><br><b>John S. McKinney</b>   | Director | December 14,<br>2006 |
| <u>/s/ Jason Papastavrou</u><br><b>Jason Papastavrou</b> | Director | December 14,<br>2006 |
| <u>/s/ Mark Suwyn</u><br><b>Mark Suwyn</b>               | Director | December 14,<br>2006 |
| <hr/> <b>Gerald Tsai, Jr.</b>                            | Director |                      |
| <u>/s/ Lawrence Wimbush</u><br><b>Lawrence Wimbush</b>   | Director | December 14,<br>2006 |