

ELAN CORP PLC
Form S-8
June 21, 2006

As filed with the Securities and Exchange Commission on June 21, 2006
Registration No. 333-

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

FORM S-8

**REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

ELAN CORPORATION, plc
(Exact name of registrant as specified in its charter)

Ireland
(State or other jurisdiction of
incorporation or organization)

Not Applicable
(I.R.S. Employer Identification
No.)

**Treasury Building
Lower Grand Canal Street
Dublin 2, Ireland**
(Address of principal executive offices)

Elan Corporation, plc Employee Equity Purchase Plan (2006 Amendment)

(Full title of the plan)

**Cahill Gordon & Reindel LLP
80 Pine Street
New York, New York 10005-1702
Attention: Christopher T. Cox, Esq.
(212) 701-3000**
(Name and address, including zip code, and telephone number,
including area code, of agent for service)

Please send copies of all communications to:

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Shane M. Cooke
Executive Vice President and Chief Financial Officer
Elan Corporation, plc
Treasury Building
Lower Grand Canal Street
Dublin 2, Ireland
(353) 1-709-4000

CALCULATION OF REGISTRATION FEE

| Title of securities to be registered | Amount to be registered | Proposed maximum offering price per share | Proposed maximum aggregate offering price | Amount of registration fee |
|--|-------------------------|---|---|----------------------------|
| Ordinary Shares, par value 5 Euro cents each (1) | 1,500,000(2) | \$16.38(3) | \$24,570,000(3) | \$2,628.99 |

(1) American Depositary Shares (“Elan ADSs”), evidenced by American Depositary Receipts, issuable upon deposit of Ordinary Shares, par value 5 Euro cents each (the “Ordinary Shares”), of Elan Corporation, plc (“Elan”) are registered on a separate registration statement on Form F-6. Each Elan ADS represents one Ordinary Share.

(2)The number of Ordinary Shares stated above consists of the aggregate number of additional Ordinary Shares not previously registered which may be issued under the Elan Corporation plc Employee Equity Purchase Plan. In addition, pursuant to Rule 416 under the Securities Act of 1933, as amended, the amount being registered also includes such indeterminate number of additional Ordinary Shares as may become issuable under the anti-dilution provisions Employee Equity Purchase Plan (2006 Amendment).

(3)Estimated solely for the purpose of calculating the registration fee, computed pursuant to Rule 457(h) under the Securities Act of 1933, as amended, on the basis of the average of the high and low sales prices of an Elan ADS, as reported in the New York Stock Exchange - Composite Transactions System on June 20, 2006.

EXPLANATORY STATEMENT

Elan Corporation, plc (“Elan” or the “Registrant”) has prepared this Registration Statement on Form S-8 in accordance with the requirements of Form S-8 under the Securities Act of 1933, as amended, (the “Securities Act”), to register an additional 1,500,000 Ordinary Shares, par value 5 Euro cents each (the “Ordinary Shares”), of the Registrant authorized for issuance under the Elan Corporation, plc Employee Equity Purchase Plan (2006 Amendment) (the “EEPP”). A Registration Statement on Form S-8 (File No. 333-121021) was filed with the Securities and Exchange Commission on December 6, 2004, covering the registration of 1,500,000 Ordinary Shares authorized for issuance under the original Employee Equity Purchase Plan (plus 1,500,000 Ordinary Shares authorized for issuance under Elan’s 2004 Restricted Stock Unit Plan). Pursuant to General Instruction E of Form S-8, this Registration Statement is being filed to register an additional 1,500,000 Ordinary Shares under the EEPP. Pursuant to such Instruction E, the contents of the Registration Statement on Form S-8 (File No. 333-121021) are incorporated herein by reference. The current registration of 1,500,000 Ordinary Shares will increase the number of shares registered under the EEPP from 1,500,000 Ordinary Shares to 3,000,000 Ordinary Shares.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 8. **EXHIBITS.**

The following is a complete list of exhibits filed as a part of this Registration Statement:

| <u>Exhibit No.</u> | <u>Description</u> |
|--------------------|---|
| 4.1 | Memorandum and Articles of Association of Elan. |
| 4.2 | Elan Corporation, plc Employee Equity Purchase Plan (2006 Amendment). |
| 5.1 | Opinion of A&L Goodbody Solicitors with respect to the legality of the Ordinary Shares being registered hereby. |
| 23.1 | Consent of A&L Goodbody (included in Exhibit 5.1). |
| 23.2 | Consent of KPMG, Independent Registered Public Accounting Firm. |
| 24 | Powers of Attorney (included on the signature pages of this Registration Statement). |

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all 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 Dublin, Ireland, on the 21st day of June, 2006.

ELAN
CORPORATION,
PLC

By: /s/ Shane M.
Cooke

Name: Shane M.
Cooke
Title: Executive
Vice President
and Chief
Financial Officer

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Shane M. Cooke and William F. Daniel, and each of them, his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place, and stead, in any and all capacities, to sign the Registration Statement on Form S-8 under the Securities Act of 1933, as amended, to sign any and all pre- or post-effective amendments to the Registration Statement on Form S-8, and to file the same with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite or necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or their or his substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated:

| <u>Signature</u> | <u>Title</u> | <u>Date</u> |
|---|--|---------------|
| <u>/s/ G. Kelly Martin</u> (G. Kelly Martin) | President and Chief Executive Officer and Director (Principal Executive Officer) | June 6, 2006 |
| <u>/s/ Shane M. Cooke</u> (Shane M. Cooke) | Chief Financial Officer, Executive Vice President and Director (Principal Financial Officer) | June 21, 2006 |
| <u>/s/ Nigel Clerkin</u> (Nigel Clerkin) | Senior Vice President, Finance and Group Controller (Principal Accounting Officer) | June 21, 2006 |
| <u>/s/ Kyran McLaughlin</u> (Kyran McLaughlin) | Chairman of the Board | June 21, 2006 |
| <u>/s/ Göran Ando, M.D.</u> (Göran Ando, M.D.) | Director | June 21, 2006 |
| <u>/s/ Laurence G. Crowley</u> (Laurence G. Crowley) | Director | June 21 2006 |
| <u>/s/ William F. Daniel</u> (William F. Daniel) | Director | June 21 2006 |

| <u>Signature</u> | <u>Title</u> | <u>Date</u> |
|--|--------------|---------------|
| <u>/s/ Lars Ekman, M.D., Ph.D.</u> (Lars Ekman, M.D., Ph.D.) | Director | June 21 2006 |
| <u>/s/ Alan R. Gillespie, CBE,</u> <u>Ph.D.</u> (Alan R. Gillespie, CBE, Ph.D.) | Director | June 7, 2006 |
| _____ (Ann Maynard Gray) | Director | June , 2006 |
| <u>/s/ Gary Kennedy</u> (Gary Kennedy) | Director | June 12, 2006 |
| <u>/s/ William R. Rohn</u> (William R. Rohn) | Director | June 21 2006 |
| <u>/s/ Kieran McGowan</u> (Kieran McGowan) | Director | June 6, 2006 |
| <u>/s/ Dennis J. Selkoe, M.D.</u> (Dennis J. Selkoe, M.D.) | Director | June 7, 2006 |

AUTHORIZED REPRESENTATIVE

Elan Pharmaceuticals, Inc.

By: /s/ G. Kelly Martin President and Chief Executive June 6, 2006
(G. Kelly Martin) Officer

Exhibit Index

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