

BENTLEY PHARMACEUTICALS INC

Form S-8 POS

July 23, 2008

As filed with the Securities and Exchange Commission on July 23, 2008

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

**Post-Effective Amendment No. 1 to  
FORM S-8 REGISTRATION STATEMENT NO. 333-134432  
Post-Effective Amendment No. 1 to  
FORM S-8 REGISTRATION STATEMENT NO. 333-126651  
Post-Effective Amendment No. 1 to  
FORM S-8 REGISTRATION STATEMENT NO. 333-72916  
Post-Effective Amendment No. 2 to  
FORM S-8 REGISTRATION STATEMENT NO. 333-72918  
Post-Effective Amendment No. 2 to  
FORM S-8 REGISTRATION STATEMENT NO. 333-113388  
Post-Effective Amendment No. 2 to  
FORM S-8 REGISTRATION STATEMENT NO. 333-72920  
Post-Effective Amendment No. 2 to  
FORM S-8 REGISTRATION STATEMENT NO. 333-113387  
UNDER  
THE SECURITIES ACT OF 1933**

**BENTLEY PHARMACEUTICALS, INC.**  
(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**59-1513162**  
(IRS Employer Identification No.)

**Bentley Park, 2 Holland Way, Exeter, New  
Hampshire**  
(Address of Principal Executive Offices)

**03833**  
(Zip Code)

**BENTLEY AMENDED AND RESTATED 2005 EQUITY AND INCENTIVE PLAN  
BENTLEY 2005 EQUITY AND INCENTIVE PLAN  
BENTLEY AMENDED AND RESTATED 1991 STOCK OPTION PLAN  
BENTLEY 2001 DIRECTORS' STOCK OPTION PLAN  
BENTLEY 2001 EMPLOYEE STOCK OPTION PLAN  
(Full Title of the Plan)**

**Richard Egosi  
c/o Teva Pharmaceuticals USA, Inc.  
425 Privet Road  
Horsham, Pennsylvania 19044**

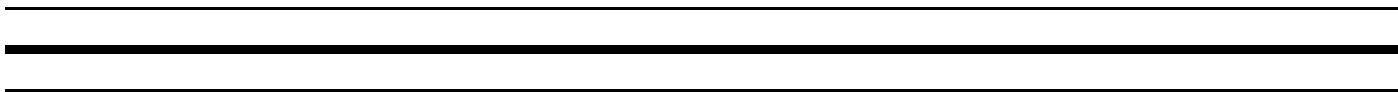
(Name and address of agent for service)

**(215) 293-6400**

(Telephone number, including area code, of agent for service)

with copies to:

**Jeffrey S. Hochman, Esq.**  
**Willkie Farr & Gallagher LLP**  
**787 Seventh Avenue**  
**New York, New York 10019**  
**(212) 728-8000**



## DEREGISTRATION OF SECURITIES

These Post-Effective Amendments relate to the following Registration Statements on Form S-8 of Bentley Pharmaceuticals, Inc. (the “Company”) (collectively, the “Registration Statements”):

File No. 333-134432, pertaining to the registration of 750,000 shares of the Company’s common stock, par value \$.02 per share (the “Common Stock”), issuable under the Company’s 2005 Amended and Restated Equity and Incentive Plan, which was filed with the Securities and Exchange Commission (the “Commission”) on May 24, 2006.

File No. 333-126651, pertaining to the registration of 4,690,828 shares of Common Stock issuable under the Company’s 2005 Equity and Incentive Plan, which was filed with the Commission on July 15, 2005.

File No. 333-72916, pertaining to the registration of 815,756 shares of Common Stock issuable under the Company’s 2001 Directors’ Stock Option Plan, which was filed with the Commission on November 7, 2001.

File No. 333-72918, pertaining to the registration of 500,000 shares of Common Stock issuable under the Company’s 2001 Directors’ Stock Option Plan, which was filed with the Commission on November 7, 2001.

File No. 333-113388, pertaining to the registration of 500,000 shares of Common Stock issuable under the Company’s 2001 Directors’ Stock Option Plan, which was filed with the Commission on March 8, 2004.

File No. 333-72920, pertaining to the registration of 1,000,000 shares of Common Stock issuable under the Company’s 2001 Employee Stock Option Plan, which was filed with the Commission on November 7, 2001.

File No. 333-113387, pertaining to the registration of 1,500,000 shares of Common Stock issuable under the Company’s 2001 Employee Stock Option Plan, which was filed with the Commission on March 8, 2004.

On July 22, 2008, Beryllium Merger Corporation (“Merger Sub”), a Delaware corporation and wholly owned subsidiary of Teva Pharmaceutical Industries Limited (“Teva”), an Israeli corporation, merged with and into the Company (the “Merger”), pursuant to an Agreement and Plan of Merger, dated as of March 31, 2008, by and among Teva, Merger Sub and the Company (the “Merger Agreement”). Pursuant to the terms of the Merger Agreement, each share of Common Stock outstanding at the effective time of the Merger (the “Effective Time”), except for shares owned by Teva or Merger Sub, was converted into the right to receive approximately \$14.8165 in cash. As a result of the Merger, the Company became a wholly owned subsidiary of Teva, and the Company will be renamed Teva Spanish Holdco, Inc.

The Company hereby de-registers any and all shares of Common Stock originally reserved for issuance under the Company’s 2005 Amended and Restated Equity and Incentive Plan, the 2005 Equity and Incentive Plan, the 2001 Directors’ Stock Option Plan and the 2001 Employee Stock Option Plan (collectively, the “Plans”) and registered under the Registration Statements on Forms S-8 listed above, filed with the Commission on the dates listed above, which have not been issued. The Plans, pursuant to which shares would have been issued, have been terminated and no additional shares of Common Stock may be issued or sold under such plans. There are no outstanding stock options as of the date hereof.

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the Company certifies that it has reasonable grounds to believe that it meets all the requirements for filing an amendment 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 Bentley Park, State of New Hampshire, on July 23, 2008.

BENTLEY PHARMACEUTICALS,  
INC.

By: /s/ William Marth  
Name: **William Marth**  
Title: **President and Chief  
Executive  
Officer**

Pursuant to the requirements of the Securities Act of 1933, these Post-Effective Amendments to the Registration Statements have been signed by the following persons in the capacities and on the dates indicated.

<b>Signature</b>	<b>Title</b>	<b>Date</b>
/s/ William Marth <b>William Marth</b>	President, Chief Executive Officer and Director	July 23, 2008
/s/ Deborah Griffin <b>Deborah Griffin</b>	Vice President, Chief Executive Officer and Director	July 23, 2008
/s/ Richard Egosi <b>Richard Egosi</b>	Senior Vice President, Secretary and Director	July 23, 2008