

LUMINENT MORTGAGE CAPITAL INC
Form S-11MEF
December 19, 2003

As filed with the Securities and Exchange Commission on December 19, 2003

Registration No. 333-

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM S-11

FOR REGISTRATION UNDER THE SECURITIES ACT OF 1933

OF SECURITIES OF CERTAIN REAL ESTATE COMPANIES

LUMINENT MORTGAGE CAPITAL, INC.

(Exact name of registrant as specified in its governing instruments)

Maryland
(State of other jurisdiction of incorporation or organization)

06-0694835
(I.R.S. Employer Identification No.)

909 Montgomery Street, Suite 500

San Francisco, California 94133

(415) 486-2110

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Albert J. Gutierrez, CFA

President

Luminent Mortgage Capital, Inc.

909 Montgomery Street, Suite 500

San Francisco, California 94133

(415) 486-2110

copies to:

Peter T. Healy, Esq.

O Melveny & Myers LLP

275 Battery Street, Suite 2600

San Francisco, California 94111-3344

(415) 984-8833

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

Dhiya El-Saden, Esq.

Gibson, Dunn & Crutcher LLP

333 South Grand Ave.

Los Angeles, California 90071

(213) 229-7000

Approximate date of commencement of proposed sale to the public:

As soon as practicable after the effective date of this registration statement.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. x **333-107984**

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. " _____

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. " _____

If delivery of the prospectus is expected to be made pursuant to Rule 434, check the following box. " _____

CALCULATION OF REGISTRATION FEE

| Title of each class of shares to be registered | Proposed maximum aggregate offering price (1) | Amount of registration fee (2) |
|---|--|---|
| Common Stock, \$0.001 par value | \$6,555,000 | \$531.00 |

- (1) Represents the amount by which the maximum aggregate offering price of the Registrant's initial public offering (\$170,430,000), including the shares potentially issuable upon exercise of the underwriters' over-allotment option, exceeds the maximum offering price previously registered (\$163,875,000) on Form S-11 (333-107984).
- (2) Calculated under Section 6(b) of the Securities Act based upon a registration fee rate of \$80.90 per \$1.0 million of proposed maximum aggregate offering price.

This registration statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended.

The Exhibit Index begins on page 4.

**INCORPORATION BY REFERENCE OF CONTENTS OF
EARLIER REGISTRATION STATEMENT (File No. 333-107984)**

This Registration Statement is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended (the Securities Act), by the Registrant solely to register additional common stock as part of the Registrant's initial public offering. Pursuant to General Instruction G of Form S-11, the contents of the Registration Statement on Form S-3 (File No. 333-107984) filed by Luminent Mortgage Capital, Inc. are hereby incorporated by reference in this Registration Statement.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 36. Exhibits and Financial Statement Schedules

(a) *Exhibits*

All exhibits filed with or incorporated by reference in Registration Statement No. 333-107984 are incorporated by reference into, and shall be deemed a part of, this Registration Statement, except for exhibits 5.1, 8.1, 8.2, 23.1, 23.2 and 23.3. The following exhibits are also filed herewith.

| Exhibit Number | Description |
|---------------------------|--|
| Legal opinions | |
| 5.1* | Opinion of Ballard Spahr Andrews & Ingersoll LLP as to legality of the securities being issued |
| 8.1* | Opinion of O Melveny & Myers LLP as to certain U.S. federal income tax matters |
| 8.2* | Opinion of Ballard Spahr Andrews & Ingersoll LLP |
| Consents | |
| 23.1* | Consent of Deloitte & Touche LLP, independent accountants |
| 23.2 | Consent of Ballard Spahr Andrews & Ingersoll LLP (included within Exhibit 5.1 hereto) |
| 23.3 | Consent of O Melveny & Myers LLP (included within Exhibit 8.1 hereto) |

* Filed as a separate exhibit herewith.

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Robert B. Goldstein

DONALD H. PUTNAM*

Director

December 18, 2003

Donald H. Putnam

JOSEPH E. WHITTERS*

Director

December 18, 2003

Joseph E. Whitters

*By: /s/ GAIL P. SENECA

Gail P. Seneca

Attorney-In-Fact

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