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**EDGARfilings Electronic EDGAR Proof**

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**Job Number:** S-8 POS 3-29-2010

**Filer:** Fog Cutter Capital Group

**Form Type:** S-8 POS

**Reporting Period / Event Date:**

**Customer Service Representative:** Matthew Smith

**Revision Number:**

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This proof may not fit on letter-sized (8.5 x 11 inch) paper. If copy is cut off, please print to a larger format, e.g., legal-sized (8.5 x 14 inch) paper or oversized (11 x 17 inch) paper.

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(this header is not part of the document)

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## EDGAR Submission Header Summary

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Submission Type	S-8 POS
Live File	on
Return Copy	on
Submission Contact	EDGARfilings, Ltd.
Submission Contact Phone Number	713-621-1897
Exchange	NONE
Confirming Copy	off
Filer CIK	0001048566
Filer CCC	xxxxxxx
Filer File Number	333-94153
Smaller Reporting Company	off
Notify via Filing website Only	off
Emails	kchoi@biztechlaw.com ef-notify@thomsonreuters.com razlein@biztechlaw.com jfriedman@biztechlaw.com

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### Documents

S-8 POS	forms-8pos.htm
	Fog Cutter Capital Group S-8 3-29-2010

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### Module and Segment References

Filer: Fog Cutter Capital Group  
Submission: EDGARfilings

Form Type: S-8 POS  
Document Name: forms-8pos.htm  
Description: Fog Cutter Capital Group S-8 3-29-2010

Period:  
Job Number: S-8 POS 3-29-2010  
Saved: 3/27/2010 10:15:50

Rev: Matthew Smith  
Sequence: 1  
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As filed with the Securities and Exchange Commission on March 30, 2010  
Post Effective Amendment No. 2 to Registration Statement on Form S-8 (Registration No. 333-94153)

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

POST-EFFECTIVE AMENDMENT NO. 2 TO

**FORM S-8**

REGISTRATION STATEMENT  
UNDER THE SECURITIES ACT OF 1933

**FOG CUTTER CAPITAL GROUP, INC.**

(Exact name of registrant as specified in its charter)

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

**52-2081138**  
(I.R.S. Employer Identification No.)

**301 Arizona Avenue, Suite 200  
Santa Monica, California 90401  
(310) 319-1850**

(Address of Principal Executive Offices)(Zip Code)

**FOG CUTTER CAPITAL GROUP, INC. 1998 STOCK OPTION PLAN**  
(Full Title of the Plan)

**R. Scott Stevenson  
Senior Vice President and Co-Chief Financial Officer  
Fog Cutter Capital Group, Inc.  
301 Arizona Avenue, Suite 200  
Santa Monica, California 90401**

(Name and address of Agent for Service)  
**(310) 319-1850**

(Telephone Number, Including Area Code, of Agent for Service)

Copy to:

**Ryan Azlein, Esq.  
Stubbs Alderton & Markiles, LLP  
15260 Ventura Boulevard, 20<sup>th</sup> Floor  
Sherman Oaks, California 91403  
(818) 444-4500**

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. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer   
(Do not check if a smaller reporting company)

Smaller reporting company

#### DEREGISTRATION OF SECURITIES

The Registration Statement on Form S-8 (Registration No. 333-94153) (the "**Registration Statement**") of Fog Cutter Capital Group, Inc., a Maryland corporation ("**Fog Cutter**"), pertaining to the registration of an aggregate of 3,500,000 shares of common stock, par value \$0.0001 per share, of Fog Cutter issuable under the Fog Cutter Capital Group Inc. 1998 Stock Option Plan to which this Post-Effective Amendment No. 2 relates, was filed with the Securities Exchange Commission on January 6, 2000 and was amended by Post Effective Amendment No. 1 to Form S-8 filed with the Securities Exchange Commission on March 24, 2003.

In accordance with an undertaking made by Fog Cutter in the Registration Statement to remove from registration, by means of a post-effective amendment, any securities that remain unsold at the termination of the offering, Fog Cutter removes from registration all securities registered under the Registration Statement that remain unsold immediately prior to the filing of this Post-Effective Amendment No. 2.

**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 Post-Effective Amendment No. 2 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Los Angeles, State of California, on March 30, 2010.

**FOG CUTTER CAPITAL GROUP, INC.**

By: /s/ Andrew A. Wiederhorn  
Andrew A. Wiederhorn  
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 2 to the Registration Statement has been signed by the following persons in the capacities and on the dates stated.

<b><u>Signature</u></b>	<b><u>Title</u></b>	<b><u>Date</u></b>
<u>/s/ Andrew A. Wiederhorn</u> Andrew A. Wiederhorn	Chief Executive Officer (Principal Executive Officer)	March 30, 2010
<u>/s/ R Scott Stevenson</u> R. Scott Stevenson	Senior Vice President and Co-Chief Financial Officer (Principal Financial and Accounting Officer)	March 30, 2010