

EXTENDICARE INC /CAN/
 Form S-8
 March 31, 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

Extendicare Inc.
(Exact name of registrant as specified in its charter)

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

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

3000 Steeles Avenue East, Suite 700
 Markham, Ontario, Canada
 L3R 9W2
(Address of principal executive offices)

Extendicare Inc. Amended and Restated
 Stock Option and Tandem SAR Plan
(Full title of the plan)

Copy to:

Extendicare Health Services, Inc.
 111 West Michigan Street
 Milwaukee, Wisconsin, U.S.A. 53203
 (414) 908-8000
*(Name, address and telephone number,
 including area code, of agent for service)*

Russell E. Ryba
 Foley & Lardner LLP
 777 East Wisconsin Avenue
 Milwaukee, Wisconsin 53202-5306
 (414) 271-2400

CALCULATION OF REGISTRATION FEE

| Title of Securities to be Registered | Amount to be Registered ⁽¹⁾ | Proposed Maximum Offering Price Per Share ⁽¹⁾ | Proposed Maximum Aggregate Offering Price ⁽¹⁾ | Amount of Registration Fee |
|---|--|--|--|----------------------------|
| Subordinate Voting Shares, no par value | 3,769,400 shares | \$20.57 | \$77,536,558 | \$8,296.42 |

(1) Estimated pursuant to Rules 457(c) and (h) under the Securities Act of 1933, as amended, solely for the purpose of calculating the registration fee based on the average of the high and low prices for Extendicare Inc. s Subordinated Voting Shares as reported on the New York Stock Exchange on March 27, 2006.

Pursuant to Rule 429 under the Securities Act of 1933, as amended, the Prospectus referred to herein also relates to the Registrant's Registration Statement on Form S-8 (Registration No. 333-5504).

STATEMENT PURSUANT TO GENERAL INSTRUCTION E TO FORM S-8

The purpose of this Registration Statement is to register 3,769,400 additional Subordinated Voting Shares, no par value, of Extencicare Inc. in connection with the Extencicare Inc. Amended and Restated Stock Option and Tandem SAR Plan.

Pursuant to General Instruction E of Form S-8, the contents of the Extencicare Inc.'s Registration Statement on Form S-8 (Registration No. 333-5504), including the documents incorporated by reference therein, are incorporated by reference into this Registration Statement.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

The exhibits filed herewith or incorporated herein by reference are set forth in the attached Exhibit Index.

2

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 of 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 Markham, Province of Ontario, Canada, on March 31, 2006.

EXTENDICARE INC.

By: /s/ Richard L. Bertrand
Richard L. Bertrand
*Senior Vice-President and
Chief Financial Officer*

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. Each person whose signature appears below constitutes and appoints Mel Rhineland and Richard L. Bertrand, and each of them individually, his or her 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 any and all amendments (including post-effective amendments) to this Registration Statement and to file the same, with all exhibits thereto, and other documents in connection therewith, with the United States 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 and necessary to be done in connection therewith, 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 substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

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| <u>Signature</u> | <u>Title</u> | <u>Date</u> |
|---|--|----------------|
| <u>/s/ Mel Rhinelander</u> Mel Rhinelander | President, Chief Executive Officer and Director (Principal Executive Officer) | March 31, 2006 |
| <u>/s/ Richard L. Bertrand</u> Richard L. Bertrand | Senior Vice-President and Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer) | March 31, 2006 |
| <u>/s/ Jillian E. Fountain</u> Jillian E. Fountain | Corporate Secretary | March 31, 2006 |
| <u>/s/ David J. Hennigar</u> David J. Hennigar | Chairman and Director | March 31, 2006 |
| <u>/s/ H. Michael Burns</u> H. Michael Burns | Deputy Chairman and Director | March 31, 2006 |
| <u>/s/ Frederick B. Ladly</u> Frederick B. Ladly | Deputy Chairman and Director | March 31, 2006 |

S-1

| <u>Signature</u> | <u>Title</u> | <u>Date</u> |
|---|--------------|----------------|
| <u>/s/ Derek H. L. Buntain</u> Derek H. L. Buntain | Director | March 31, 2006 |
| <u>/s/ Sir Graham Day</u> Sir Graham Day | Director | March 31, 2006 |
| <u>/s/ David M. Dunlap</u> David M. Dunlap | Director | March 31, 2006 |
| <u>/s/ George A. Fierheller</u> George A. Fierheller | Director | March 31, 2006 |
| <u>/s/ Dr. Seth B. Goldsmith</u> Dr. Seth B. Goldsmith | Director | March 31, 2006 |
| <u>/s/ Senator Michael J. L. Kirby</u> Senator Michael J. L. Kirby | Director | March 31, 2006 |
| <u>/s/ Alvin G. Libin</u> Alvin G. Libin | Director | March 31, 2006 |
| <u>/s/ J. Thomas MacQuarrie, QC</u> J. Thomas MacQuarrie, QC | Director | March 31, 2006 |
| <u>/s/ Malen S. Y. Ng</u> Malen S. Y. Ng | Director | March 31, 2006 |
| <u>/s/ Dr. Charles H. Roadman II</u> Dr. Charles H. Roadman II | Director | March 31, 2006 |

AUTHORIZED REPRESENTATIVE

Pursuant to the requirements of Section 6(a) of the Securities Act of 1933, as amended, the Authorized Representative has duly caused this Registration Statement to be signed on its behalf by the undersigned, solely in its capacity as the duly authorized representative of Extendicare Inc., in the United States, thereunto duly authorized, in the City of Milwaukee, State of Wisconsin, on March 31, 2006.

EXTENDICARE HEALTH SERVICES, INC.
(Authorized Representative)

By: /s/ Mel Rhineland
Mel Rhineland
Chairman and Chief Executive Officer

S-2

EXHIBIT INDEX

| <u>Exhibit Number</u> | <u>Exhibit Description</u> |
|---------------------------|--|
| (4) | Extendicare Inc. Amended and Restated Stock Option and Tandem SAR Plan, as amended and restated effective as of December 15, 2005. |
| (5) | Opinion of Fasken Martineau DuMoulin LLP as to the legality of the securities being registered. |
| (23.1) | Consent of KPMG LLP. |
| (23.2) | Consent of Fasken Martineau DuMoulin LLP (contained in Exhibit 5 hereto). |
| (24) | Power of Attorney (contained in the signature pages hereto). |

E-1