

Macquarie Infrastructure CO LLC

Form S-8

June 25, 2007

As filed with the Securities and Exchange Commission on June 25, 2007.

Registration No. 333-

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

**FORM S-8  
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933  
MACQUARIE INFRASTRUCTURE COMPANY LLC  
(Exact name of registrant as specified in its charter)**

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

**43-2052503**  
(I.R.S. Employer  
Identification Number)

**125 West 55<sup>th</sup> Street  
New York, New York 10019**  
(Address of Principal Executive Offices)(Zip Code)

**Macquarie Infrastructure Company LLC  
Independent Directors Equity Plan**  
(Full title of the plan)

**Heidi Mortensen  
General Counsel**

**Macquarie Infrastructure Company LLC  
125 West 55<sup>th</sup> Street  
New York, New York 10019**

(Name and address of agent for service)

**(212) 231-1000**

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

*Copies to:*

**Antonia E. Stolper  
Shearman & Sterling LLP  
599 Lexington Avenue  
New York, NY 10022  
(212) 848-4000**

**CALCULATION OF REGISTRATION FEE**

<b>Title of Securities to be</b>	<b>Amount to be registered (1)</b>	<b>Proposed maximum offering price per share (2)</b>	<b>Proposed maximum aggregate offering price</b>	<b>Amount of registration fee</b>
<b>Registered</b> LLC interests of Macquarie Infrastructure Company LLC ( <i>LLC</i> <i>Interests</i> )	100,000	\$ 44.78	\$ 4,478,000	\$ 137.47

- (1) 100,000 LLC interests are being registered under the Macquarie Infrastructure Company LLC Independent Directors Equity Plan (the *Plan* ). In addition, this Registration Statement, pursuant to Rule 416(c) under the Securities Act of 1933, as amended (the *Securities Act* ), shall cover any additional LLC Interests that become issuable under the Plan by reason of any mergers, amalgamations, stock dividends bonus issues, stock splits, subdivisions, recapitalizations or any other similar transactions effected without the receipt of consideration which results in an increase in the number of LLC Interests of Macquarie Infrastructure Company LLC (a *Registrant* ).
- (2) The Proposed Maximum

Offering Price  
Per Share and  
the Proposed  
Maximum  
Aggregate  
Offering Price  
are estimated  
solely for the  
purpose of  
calculating the  
registration fee,  
based upon the  
average of the  
high and low  
prices for shares  
of Macquarie  
Infrastructure  
Company  
reported on the  
NYSE on  
June 19, 2007.  
Each share of  
trust stock of  
Macquarie  
Infrastructure  
Company Trust  
was exchanged  
for an equal  
number of LLC  
Interest of the  
Registrant on  
June 25, 2005.

---

**EXPLANATORY NOTE**

The contents of the Registrant's earlier Registration Statement on Post-Effective Amendment No. 1 to Form S-8 (File No. 333-125226) filed with the Securities and Exchange Commission on June 25, 2007 are incorporated into this Registration Statement by reference and made a part hereof.

---

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, each 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 New York, State of New York, on this 25th day of June 2007.

MACQUARIE INFRASTRUCTURE  
COMPANY LLC

By: /s/ Peter Stokes

Peter Stokes  
*Chief Executive Officer*  
*(Principal Executive Officer)*

---

**POWER OF ATTORNEY**

**KNOW ALL PERSONS BY THESE PRESENTS** that each person whose signature appears below constitutes and appoints Peter Stokes as such person's true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution for such person and in such person's name, place and stead, in any and all capacities, to sign and file (1) a registration statement or statements on Form S-8, or such other form as may be recommended by counsel, to be filed with the Securities and Exchange Commission (the Commission), and any and all amendments and post-effective amendments thereto, and any and all post-effective amendments to registration statements or statements on Form S-8 previously filed with the Commission, and any and all instruments and documents filed as a part of or in connection with the said registration statement or amendments thereto, with respect to the Macquarie Infrastructure Company LLC Independent Directors Equity Plan, and (2) any registration statements, reports and applications relating thereto to be filed by Macquarie Infrastructure Company LLC with the Commission and/or any national securities exchanges under the Securities Exchange Act of 1934, as amended, and any and all amendments thereto, and any and all instruments and documents filed as part of or in connection with such registration statements or reports or amendments thereto; granting unto said attorney-in-fact and agent full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully for all intents and purposes as he or she might or could do in person, and hereby ratifying and confirming all that the said attorney-in-fact and agent or any of them, 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 below by the following persons in the indicated capacities.

<b>Name and Signature</b>	<b>Title</b>	<b>Date</b>
/s/ Peter Stokes Peter Stokes	Chief Executive Officer (Principal Executive Officer)	June 25, 2007
/s/ Francis T. Joyce Francis T. Joyce	Chief Financial Officer (Principal Financial Officer)	June 25, 2007
/s/ Todd Weintraub Todd Weintraub	Principal Accounting Officer	June 25, 2007
/s/ John Roberts John Roberts	Director	June 25, 2007

---

<b>Name and Signature</b>	<b>Title</b>	<b>Date</b>
/s/ Norman H. Brown, Jr. Norman H. Brown, Jr.	Director	June 25, 2007
/s/ George W. Carmany, III George W. Carmany, III	Director	June 25, 2007
/s/ William H. Webb William H. Webb	Director	June 25, 2007

---



**EXHIBIT INDEX**

**Exhibit No. Description of Document**

- 4.1 Amended and Restated Certificate of Formation of Macquarie Infrastructure Assets LLC, incorporated by reference to Exhibit 3.8 of the Company's Registration Statement on Form S-1 (Registration No. 333-116244) as filed with the Securities and Exchange Commission (the Commission) on October 15, 2004
- 4.2 Third Amended and Restated Operating Agreement of Macquarie Infrastructure Company LLC, incorporated by reference to Exhibit 3.1 of the Company's Current Report on Form 8-K, filed with the Commission on June 22, 2007 (the June 2007 8-K)
- 4.4 Specimen certificate evidencing LLC interest of Macquarie Infrastructure Company LLC incorporated by reference to Exhibit 4.1 of the June 2007 8-K
- 4.5 Macquarie Infrastructure Company LLC Independent Directors Equity Plan, incorporated by reference to Exhibit 10.25 of the Company's Annual Report on Form 10-K, filed with the Commission on March 24, 2005
- \*5 Opinion of Potter Anderson & Corroon LLP, as to the legality of the LLC Interests being registered
- \*23.1 Consent of KPMG LLP
- \*23.2 Consent of Ernst & Young LLP
- \*23.3 Consent of KPMG LLP (with respect to IMTT)
- \*23.4 Consent of Deloitte & Touche LLP
- \*23.5 Consent of McGladrey & Pullen, LLP
- 23.6 Consent of Potter Anderson & Corroon LLP (included in Exhibit 5)
- 24 Power of Attorney (included on signature pages)
- \* Filed herewith