

Edgar Filing: Viceroy Acquisition CORP - Form RW

Viceroy Acquisition CORP  
Form RW  
February 14, 2006

Viceroy Acquisition Corporation  
8235 Forsyth Boulevard, Suite 400  
Clayton, Missouri 63105

February 13, 2006

VIA EDGAR TRANSMISSION  
Securities and Exchange Commission  
Division of Corporation Finance  
450 Fifth Street, N.W  
Mail Stop 3561.  
Washington, D.C. 20549

Re: Viceroy Acquisition Corporation  
Registration Statement on Form S-1  
File No. 333-128073  
Application for Withdrawal

Ladies and Gentlemen:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), Viceroy Acquisition Corporation (the "Registrant") hereby respectfully requests that the Securities and Exchange Commission consent to the withdrawal of its Registration Statement on Form S-1 (Registration No. 333-128073), together with all exhibits and amendments thereto (the "Registration Statement"). No securities were sold or will be sold under the Registration Statement. The application herein is made on the grounds that the Registrant has determined at this time not to proceed with the proposed offering in the United States, as filed, and may undertake a subsequent private offering in reliance on Rule 155(c) and/or may pursue admission for trading on a non-United States public market.

Please address any questions you may have to Jeffrey P. Schultz at Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C., 666 Third Avenue, New York, New York 10017, telephone number (212) 692-6732, facsimile number (212) 983-3115.

Thank you for your assistance with this matter.

Sincerely,

VICEROY ACQUISITION CORPORATION

By: /s/ Paul Anthony Novelly

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Paul Anthony Novelly, Chairman

cc: Jay Ingram, Esq.  
Securities and Exchange Commission  
Jeffrey P. Schultz, Esq.  
Mintz Levin Cohn Ferris Glovsky and Popeo, PC