

SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Order Granting the Application of Lynch Interactive Corporation to Withdraw its Common Stock, \$.01 par value, from Listing and Registration on the American Stock Exchange LLC File No. 1-15097

December 22, 2005

On November 7, 2005, Lynch Interactive Corporation, a Delaware corporation ("Issuer"), filed an application with the Securities and Exchange Commission ("Commission"), pursuant to Section 12(d) of the Securities Exchange Act of 1934 ("Act")¹ and Rule 12d2-2(d) thereunder,² to withdraw its common stock, \$.01 par value ("Security"), from listing and registration on the American Stock Exchange LLC ("Amex"). Notice of such application requesting comments was published in the Federal Register on December 1, 2005.³ No comments were received. As discussed below, the Commission is granting the application.

On November 3, 2005, the Board of Directors ("Board") of the Issuer approved resolutions to withdraw the Security from listing and registration on Amex. The Issuer stated that the Board believes it is in the best interest of the Issuer and shareholders to withdraw the Security from listing and registration on Amex. The Board approved a 1 for 100 reverse stock split of the Security, and granted the Issuer an option to acquire any shares of the Security proposed to be transferred in order to keep the number of record holders of the Security below 300 ("Issuer's Option"). The Issuer stated that the stockholders approved the reverse stock split and the Issuer's Option on October 31, 2005.

¹ 15 U.S.C. 78l(d).

² 17 CFR 240.12d2-2(d).

³ See Securities Exchange Act Release No. 52836 (November 25, 2005), 70 FR 72134.

The Issuer stated in its application that it has met the requirements of Amex Rule 18 by complying with all applicable laws in effect in the State of Delaware, in which it is incorporated, and providing written notice of withdrawal to Amex. The Issuer's application relates solely to withdrawal of the Security from listing on Amex and from registration under Section 12(b) of the Act,⁴ and shall not affect their obligation to be registered under Section 12(g) of the Act.⁵

The Commission, having considered the facts stated in the application and having due regard for the public interest and protection of investors, orders that the application be, and it hereby is, granted, effective at the opening of business on December 23, 2005.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁶

Jonathan G. Katz
Secretary

⁴ 15 U.S.C. 781(b).

⁵ 15 U.S.C. 781(g).

⁶ 17 CFR 200.30-3(a)(1).