

## SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Order Granting the Application of Mercury Air Group, Inc. to Withdraw its Common Stock, \$.01 par value, from Listing and Registration on the American Stock Exchange LLC File No. 1-07134

February 2, 2006

On December 13, 2005, Mercury Air Group, Inc., 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")<sup>1</sup> and Rule 12d2-2(d) thereunder,<sup>2</sup> 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 January 12, 2006.<sup>3</sup> No comments were received. As discussed below, the Commission is granting the application.

On September 16, 2005, the Board of Directors ("Board") of the Issuer unanimously approved resolutions to withdraw the Security from listing and registration on Amex. The Issuer stated that the Board is taking such action for the following reasons: (i) to eliminate the costs of compliance with Section 404 of the Sarbanes-Oxley Act and related regulations estimated to be up to \$3,000,000 through June 30, 2007 and approximately \$500,000 per year thereafter; and (ii) to reduce the limited time that management and other employees will have to spend to implement the Section 404 internal controls certificate provisions of the Sarbanes-Oxley Act, thus enabling them to devote more of their time and energy to the Issuer's strategy and operations.

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<sup>1</sup> 15 U.S.C. 78l(d).

<sup>2</sup> 17 CFR 240.12d2-2(d).

<sup>3</sup> See Securities Exchange Act Release No. 53056 (January 5, 2006), 71 FR 2070.

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 the Amex and from registration under Section 12(b) of the Act<sup>4</sup> and shall not affect its obligation to be registered under Section 12(g) of the Act.<sup>5</sup>

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 February 3, 2006.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.<sup>6</sup>

Nancy M. Morris  
Secretary

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<sup>4</sup> 15 U.S.C. 781(b).

<sup>5</sup> 15 U.S.C. 781(g).

<sup>6</sup> 17 CFR 200.30-3(a)(1).