## UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580



SEP 2 2 2006

Keith D. Shugarman, Esq. Goodwin Procter LLP 901 New York Avenue, N.W. Washington, D.C. 20001

Re: Alon/Apex (Edgington), FTC File No. 061-0224

Dear Mr. Shugarman:

The Federal Trade Commission has conducted a nonpublic investigation to determine whether the proposed merger of Alon Israel Oil Company Ltd. and Edgington Oil Company, a wholly owned subsidiary of Apex Oil Company, Inc., may violate Section 7 of the Clayton Act or Section 5 of the Federal Trade Commission Act.

Upon further review of this matter, it now appears that no additional action is warranted by the Commission at this time. Accordingly, the investigation has been closed. This action is not to be construed as a determination that a violation has not occurred, just as pendency of an investigation should not be construed as a determination that a violation has occurred.

Sincerely,

Jeffrey Schmidt

Director