

## SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Notice of 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

January 5, 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").

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; (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.

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.

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

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

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>3</sup>

Any interested person may, on or before January 31, 2006 comment on the facts bearing upon whether the application has been made in accordance with the rules of Amex, and what terms, if any, should be imposed by the Commission for the protection of investors. All comment letters may be submitted by either of the following methods:

Electronic comments:

- Use the Commission's Internet comment form (<http://www.sec.gov/rules/delist.shtml>); or
- Send an e-mail to [rule-comments@sec.gov](mailto:rule-comments@sec.gov). Please include the File Number 1-07134 or;

Paper comments:

- Send paper comments in triplicate to Nancy M. Morris, Secretary, Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-9303.

All submissions should refer to File Number 1-07134. This file number should be included on the subject line if e-mail is used. To help us process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's Internet Web site (<http://www.sec.gov/rules/delist.shtml>). Comments are also available for public inspection and copying in the Commission's Public Reference Room. All comments received will be posted without change; we do not edit personal identifying information from submissions. You should submit only information that you wish to make available publicly.

The Commission, based on the information submitted to it, will issue an order granting the application after the date mentioned above, unless the Commission determines to order a hearing on the matter.

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<sup>3</sup> 15 U.S.C. 781(b).

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.<sup>4</sup>

Nancy M. Morris  
Secretary

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<sup>4</sup> 17 CFR 200.30-3(a)(1).