

SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Order Granting the Application of Aquacell Technologies, Inc. to Withdraw its Common Stock, \$.001 par value, from Listing and Registration on the American Stock Exchange LLC File No. 1-16165

February 9, 2006

On December 23, 2005, Aquacell Technologies, 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")¹ and Rule 12d2-2(d) thereunder,² to withdraw its common stock, \$.001 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 17, 2006.³ No comments were received. As discussed below, the Commission is granting the application.

On December 14, 2005, the Board of Directors ("Board") of the Issuer unanimously approved a resolution to withdraw the Security from listing and registration on Amex and list the Security on the OTC Bulletin Board. The Issuer stated that the Board is taking such action following discussions regarding a letter received from Amex regarding the Issuer's listing status and the benefits of maintaining the listing and the costs associated with listing on Amex.

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

¹ 15 U.S.C. 78l(d).

² 17 CFR 240.12d2-2(d).

³ See Securities Exchange Act Release No. 53080 (January 9, 2006), 71 FR 2602.

withdrawal of the Security from listing on Amex and from registration under Section 12(b) of the Act,⁴ and shall not affect its 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 February 10, 2006.

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

Nancy M. Morris
Secretary

⁴ 15 U.S.C. 78l(b).

⁵ 15 U.S.C. 78l(g).

⁶ 17 CFR 200.30-3(a)(1).