AQUACELL TECHNOLOGIES INC
Form RW
February 13, 2006

AquaCell Technologies, Inc.
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January 12, 2005

By EDGAR

Matt Franker, Esq.
Securities & Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Re: Withdrawal of Registration Statement on Form 10-SB
Filed November 8, 2005
File Number 001-16165

Dear Mr. Franker:

AquaCell Technologies, Inc. hereby applies for an immediate withdrawal of the above referenced registration statement. The registration statement has not been declared effective by the Commission and no securities have been sold in connection with the offering contemplated thereby.

The registration statement is being withdrawn in response to comment number 3 received on the registration statement from the staff of the Commission with respect to using AquaCell Technologies, Inc. CIK number. The Form is being filed using a newly assigned CIK number for the new registrant.

Please contact Harold W. Paul, Esq., our counsel, at (203) 256-8005 if you have any questions or require additional information regarding this matter.

Sincerely,

/s/ Gary S. Wolff

Gary S. Wolff
Chief Financial Officer