

Edgar Filing: EARTHSHELL CORP - Form RW

EARTHSHELL CORP
Form RW
September 27, 2005

EarthShell Corporation
3916 State Street, Suite 110
Santa Barbara, California 93105

September 26, 2005

VIA FACSIMILE AND EDGAR

Securities and Exchange Commission
Division of Corporate Finance
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: Registration Statement on Form S-1 (File No. 333-125683)
of EarthShell Corporation

Ladies and Gentlemen:

Pursuant to Rule 477(a) promulgated under the Securities Act of 1933, as amended (the "Securities Act"), the undersigned registrant (the "Registrant") hereby applies for an Order granting the immediate withdrawal of its Registration Statement on Form S-1, together with all exhibits thereto, File No. 333-125683 (collectively, the "Registration Statement"). The Registration Statement was originally filed with the Securities and Exchange Commission (the "Commission") on June 9, 2005. No securities have been sold pursuant to the Registration Statement and all activities in respect of the offering have been discontinued.

The Registrant further requests that all fees paid to the Commission in connection with the filing of the Registration Statement be credited for future use in accordance with Rule 457 of the Securities Act.

Accordingly, the Registrant hereby respectfully requests that an Order granting the withdrawal of the Registration Statement be issued by the Commission as soon as reasonably possible.

If you have any questions or comments regarding the foregoing application for withdrawal, please contact Mr. Clayton E. Parker legal counsel to the Registrant, on 305-539-3300. Please provide a copy of the Order consenting to this withdrawal to Mr. Clayton E. Parker by facsimile on 305-358-7095. Thank you for your assistance.

By: /s/ Scott Houston

Name: Scott Houston
Title: Chief Financial Officer