

Viceroy Acquisition CORP  
Form S-1/A  
October 13, 2005

As filed with the Securities and Exchange Commission on October 13, 2005

Registration No. 333-128073

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**AMENDMENT NO. 1  
TO  
FORM S-1  
REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933**

**VICEROY ACQUISITION CORPORATION**  
(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or  
organization)

**6770**  
(Primary Standard Industrial  
Classification Code  
Number)

**20-3340900**  
(I.R.S. Employer  
Identification Number)

**8235 Forsyth Boulevard, Suite 400  
Clayton, Missouri 63105  
(314) 889-9621**  
(Address, including zip code, and telephone number, including  
area code, of registrant's principal executive offices)

**Paul Anthony Novelly, Chairman  
Viceroy Acquisition Corporation  
8235 Forsyth Boulevard, Suite 400  
Clayton, Missouri 63105  
(314) 889-9621**  
(Name, address, including zip code, and telephone number, including area code, of agent for service)

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Approximate date of commencement of proposed sale to the public:  
As soon as practicable after the effective date of this registration statement.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 check the following box.  x

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  o

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  o

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  o

If delivery of the prospectus is expected to be made pursuant to Rule 434, please check the following box.  x

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Table of Contents**CALCULATION OF REGISTRATION FEE**

<b>Title of each Class of Security being registered</b>	<b>Amount being Registered</b>	<b>Proposed Maximum Offering Price Per Security (1)</b>	<b>Proposed Maximum Aggregate Offering Price (1)</b>	<b>Amount of Registration Fee</b>
Units, each consisting of one share of Common Stock, \$.0001 par value, and one Warrant (2)	23,000,000 Units	\$ 8.00	\$ 184,000,000	\$ 21,656.80
Shares of Common Stock included as part of the Units (2)	23,000,000 Shares	—	—	— (3)
Warrants included as part of the Units (2)	23,000,000 Warrants	—	—	— (3)
Shares of Common Stock underlying the Warrants included in the Units (4)	23,000,000 Shares	\$ 6.00	\$ 138,000,000	\$ 16,242.60
Representative's Unit Purchase Option	1	\$ 100	\$ 100	— (3)
Units underlying the Representative's Unit Purchase Option ("Underwriter's Units") (4)	1,000,000 Units	\$ 10.00	\$ 10,000,000	\$ 1,177.00
Shares of Common Stock included as part of the Underwriter's Units (4)	1,000,000 Shares	—	—	— (3)
Warrants included as part of the Representative's Units (4)	1,000,000 Warrants	—	—	— (3)
Shares of Common Stock underlying the Warrants included in the Representative's Units (4)	1,000,000 Shares	\$ 7.50	\$ 7,500,000	\$ 882.75
<b>Total</b>			<b>\$ 339,500,100</b>	<b>\$ 39,959.16(5)</b>

(1) Estimated solely for the purpose of calculating the registration fee.

(2) Includes 3,000,000 Units and 3,000,000 shares of Common Stock and 3,000,000 Warrants underlying such Units which may be issued on exercise of a 45-day option granted to the Underwriters to cover over-allotments, if any.

(3) No fee pursuant to Rule 457(g).

(4) Pursuant to Rule 416, there are also being registered such indeterminable additional securities as may be issued as a result of the provisions to prevent dilution resulting from stock splits, stock dividends or similar transactions contained in the Warrants and the warrants included in the Representative's Units.

(5) Previously paid.

**The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration**

**statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.**

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**The information in this prospectus is not complete and may be changed. We may not sell these securities until the registration statement filed with the Securities and Exchange Commission is effective. This prospectus is not an offer to sell these securities and is not soliciting an offer to buy these securities in any state where the offer or sale is not permitted.**

**Preliminary Prospectus  
Subject to Completion, October 13, 2005**

**PROSPECTUS**

**\$160,000,000**

**VICEROY ACQUISITION CORPORATION**

**20,000,000 Units**

Viceroy Acquisition Corporation is a blank check company recently formed for the purpose of effecting a merger, capital stock exchange, asset acquisition or other similar business combination with an unidentified operating business in the petroleum or oil and .gas industries.

This is an initial public offering of our securities. Each unit has an offering price of \$8.00 per unit and consists of:

- one share of our common stock; and
- one warrant.

Each warrant entitles the holder to purchase one share of our common stock at a price of \$6.00. Each warrant will become exercisable on the later of our completion of a business combination or \_\_\_\_\_, 2006[**one year from the date of this prospectus**], and will expire on \_\_\_\_\_, 2009[**four years from the date of this prospectus**], or earlier upon redemption.

We have granted the underwriters a 45-day option to purchase up to 3,000,000 additional units solely to cover over-allotments, if any (over and above the 20,000,000 units referred to above). The over-allotment will be used only to cover the net syndicate short position resulting from the initial distribution. We have also agreed to sell to The Shemano Group, Inc., the representative of the underwriters, for \$100, as additional compensation, an option to purchase up to a total of 1,000,000 units at a per-unit offering price of \$10.00. The units issuable upon exercise of this option are identical to those offered by this prospectus except that the warrants included in the option have an exercise price of \$7.50. The purchase option and its underlying securities have been registered under the registration statement of which this prospectus forms a part.

There is presently no public market for our units, common stock or warrants. We anticipate that the units will be quoted on the OTC Bulletin Board under the symbol \_\_\_\_\_ on or promptly after the date of this prospectus. Each of the common stock and warrants may trade separately on the 90<sup>th</sup> day after the date of this prospectus unless The Shemano Group, Inc. determines that an earlier date is acceptable. Once the securities comprising the units begin separate trading, the common stock and warrants will be quoted on the OTC Bulletin Board under the symbols \_\_\_\_\_ and \_\_\_\_\_, respectively. We cannot assure you that our securities will continue to be quoted on the OTC Bulletin Board.

**Investing in our securities involves a high degree of risk. See "Risk Factors" beginning on page 6 of this prospectus for a discussion of information that should be considered in connection with an investment in our**

securities.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or determined if this prospectus is truthful or complete. Any representation to the contrary is a criminal offense.

	Public offering price	Underwriting discount and commissions (1)	Proceeds, before expenses, to us
Per unit	\$ 8.00	\$ 0.48	\$ 7.52
Total	\$ 160,000,000	\$ 9,600,000	\$ 150,400,000

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(1) Excludes a non-accountable expense allowance in the amount of 1% of the gross proceeds, or \$.08 per unit (\$1,600,000 in total), payable to The Shemano Group, Inc.

Of the net proceeds we receive from this offering, \$146,800,000 (\$7.34 per unit) will be deposited into a trust account at JPMorgan Chase NY Bank maintained by Continental Stock Transfer & Trust Company acting as trustee.

We are offering the units for sale on a firm-commitment basis. The Shemano Group, Inc., acting as representative of the underwriters, expects to deliver our securities to investors in the offering on or about \_\_\_\_\_, 2005.

**The Shemano Group, Inc.**

\_\_\_\_\_, 2005

Table of Contents

**TABLE OF CONTENTS**

	<b>Page</b>
<u>Prospectus Summary</u>	1
<u>Summary Financial Data</u>	5
<u>Risk Factors</u>	6
<u>Use of Proceeds</u>	17
<u>Dilution</u>	19
<u>Capitalization</u>	20
<u>Management's Discussion and Analysis of Financial Condition and Results of Operations</u>	21
<u>Proposed Business</u>	22
<u>Management</u>	31
<u>Principal Stockholders</u>	33
<u>Certain Transactions</u>	35
<u>Description of Securities</u>	36
<u>Underwriting</u>	39
<u>Legal Matters</u>	42
<u>Experts</u>	42
<u>Where You Can Find Additional Information</u>	42
<u>Index to Financial Statements</u>	F-1

Table of Contents

**PROSPECTUS SUMMARY**

*This summary highlights certain information appearing elsewhere in this prospectus. For a more complete understanding of this offering, you should read the entire prospectus carefully, including the risk factors and the financial statements. Unless otherwise stated in this prospectus, references to "we," "us" or "our company" refer to Viceroy Acquisition Corporation. The term "public stockholders" means the holders of common stock sold as part of the units in this offering or in the aftermarket, including any existing stockholders to the extent that they purchase or acquire such shares. Unless we tell you otherwise, the information in this prospectus assumes that the underwriters will not exercise their over-allotment option.*

We are a blank check company organized under the laws of the State of Delaware on August 12, 2005. We were formed with the purpose of effecting a merger, capital stock exchange, asset acquisition or other similar business combination with a currently unidentified operating business in the petroleum or oil and gas industries. To date, our efforts have been limited to organizational activities.

We will pursue acquisitions in any or all segments of the petroleum or oil and gas industry. This may include, but is not limited to, oil and gas exploration and production, as well as transportation, storage, refining, gathering, wholesaling or retailing of petroleum products. Our target acquisition candidates may include both domestic and/or international businesses or assets.

Given the experience and background of our management, our strategic initiative will be to identify target business candidates that we believe possess characteristics that would show enhanced value through the repositioning and combination with future petroleum or oil and gas assets. Our management has extensive experience in acquiring, building and enhancing properties within the petroleum or oil and gas industries as well as years of experience in the financial markets.

While we may seek to effect business combinations with more than one target business, our initial business combination must be with a target business or businesses whose collective fair market value is at least equal to 80% of our net assets (all of our assets, including the funds held in the trust account, less our liabilities) at the time of such acquisition. Consequently, it is likely that we will have the ability initially to complete only a single business combination, although this may entail the simultaneous acquisitions of several operating businesses. We may further seek to acquire a target business that has a fair market value significantly in excess of 80% of our net assets. Although as of the date of this prospectus we have not engaged or retained, had any discussions with, or entered into any agreements with, any third party regarding any such potential financing transactions, we could seek to fund such a business combination by raising additional funds through the sale of our securities or through loan arrangements. However, if we were to seek such additional funds, any such arrangement would only be consummated simultaneously with our consummation of a business combination.

As used in this prospectus, a "target business" shall include an operating business in the petroleum or oil and gas industries and a "business combination" shall mean the acquisition by us of such a target business. We do not have any specific business combination under consideration or contemplation and we have not, nor has anyone on our behalf, contacted any prospective target business or had any discussions, formal or otherwise, with respect to such a transaction. Moreover, we have not engaged or retained any agent or other representative to identify or locate any suitable acquisition candidate for us. Neither we nor any of our agents or affiliates have taken any measure, directly or indirectly, to locate a target business. In addition, neither we nor any of our agents or affiliates have been approached by any candidates or representatives of any candidates with respect to a possible business combination with our company.

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Our offices are located at 8235 Forsyth Boulevard, Suite 400 Clayton, Missouri, 63105, and our telephone number is (314) 889-9621.

-1-