Fortress America Acquisition CORP Form SC 13G December 20, 2006

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934 (Amendment No. _)*

Fortress America Acquisition Corporation

(Name of Issuer)

Common Stock

(Title of Class of Securities)

34957J100

(CUSIP Number)

December 14, 2006

(Date of Event Which Requires Filing of This Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

[] Rule 13d-1(b) [X] Rule 13d-1(c) [] Rule 13d-1(d)

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

_____ _____ _____ CUSIP NO. 34957J100 SCHEDULE 13G PAGE 2 OF 8 PAGES _____ NAME OF REPORTING PERSON/S.S. OR I.R.S. IDENTIFICATION 1. NO. OF ABOVE PERSON WEISS ASSET MANAGEMENT, LLC _____ _____ CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (A) [] 2. (B) [] _____ _____ SEC USE ONLY 3. CITIZENSHIP OR PLACE OF ORGANIZATION 4. DELAWARE _____ 5. SOLE VOTING POWER 0 NUMBER OF _____ SHARES 6. SHARED VOTING POWER BENEFICIALLY OWNED BY 603,227 EACH _____ REPORTING 7. SOLE DISPOSITIVE POWER PERSON WITH: 0 _____ SHARED DISPOSITIVE POWER 8. 603,227 _____ 9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 603,227 _____ CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES 10. CERTAIN SHARES* [] _____ PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 11. 6.3% _____ 12. TYPE OF REPORTING PERSON* 00 - Limited Liability Company _____ _____ CUSIP NO. 34957J100 SCHEDULE 13G PAGE 3 OF 8 PAGES _____ _____ 1. NAME OF REPORTING PERSON/S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON WEISS CAPITAL, LLC _____ _____

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2.	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (A) [] (B) []				
3.	SEC USE ONLY				
4.	CITIZENSHIP OR PL	ACE OF ORGANIZATION			
	DELAWARE				
	5.	SOLE VOTING POWER			
		0			
NUMBER OF SHARES	6.	SHARED VOTING POWER			
BENEFICIALLY OWNED BY		216,437			
EACH REPORTING	7.	SOLE DISPOSITIVE POWER			
PERSON WITH:		0			
	8.	SHARED DISPOSITIVE POWER			
		216,437			
9.	AGGREGATE AMOUNT	BENEFICIALLY OWNED BY EACH	REPORTING PERSON		
	216,437				
10.	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* []				
11.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)				
	2.3%				
12.	TYPE OF REPORTING PERSON*				
	00 - Limited Liability Company				
CUSIP NO. 34957J	100	SCHEDULE 13G	PAGE 4 OF 8 PAGES		
1.	NAME OF REPORTING NO. OF ABOVE PERS	PERSON/S.S. OR I.R.S. IDEN ON	TIFICATION		
	ANDREW M. WEISS,				
2.	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (A) [] (B) []				
3.	SEC USE ONLY				
4.	CITIZENSHIP OR PL	ACE OF ORGANIZATION			

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	USA			
	 5.	SOLE VOTING POWER		
		0		
NUMBER OF SHARES	6.	SHARED VOTING POWER		
BENEFICIALLY OWNED BY		819,664		
EACH REPORTING PERSON WITH:		SOLE DISPOSITIVE POWER		
		0		
	8.	SHARED DISPOSITIVE POWER		
		819,664		
9.	AGGREGATE AMOUNT BE	NEFICIALLY OWNED BY EACH	REPORTING PERSON	
	819,664			
10.	CHECK BOX IF THE AG CERTAIN SHARES*	GREGATE AMOUNT IN ROW (9)	EXCLUDES []	
11.	PERCENT OF CLASS RE	PRESENTED BY AMOUNT IN RC	 W (9)	
	8.6%			
12.	TYPE OF REPORTING P			
	IN			
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ITEM 1.				
(a) Name of		merica Acquisition Corpor	ation	
(b) Address	of Issuer's Princip	al Executive Offices:		
	4100 North Fairfax Arlington, Virgini	a 22203-1664		
ITEM 2.				
		ip of Persons Filing:		
 (i) Weiss Asset Management, LLC, a Delaware limited liability company ("Weiss Asset Management"). (ii) Weiss Capital, LLC, a Delaware limited liability company ("Weiss Capital"). 				
		United States citizen.		

(b): Address of Principal Business Office:

Weiss Asset Management, Weiss Capital, and Dr. Weiss have a business address of 29 Commonwealth Avenue, 10th Floor, Boston, Massachusetts 02116

(d) Title of Class of Securities: Common Stock

(e) CUSIP Number: 34957J100

- ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULE 13D-1(B), OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A:
 - (a) [] Broker or Dealer registered under Section 15 of the Act (15 U.S.C. 780).
 - (b) [] Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
 - (c) [] Insurance Company as defined in section 3(a)(19) of the Act
 (15 U.S.C. 78c).
 - (d) [] Investment Company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
 - (e) [] Investment Adviser registered under section 203 of the Investment Advisers Act or under the laws of any State
 - (f) [] Employee Benefit Plan, Pension fund which is subject to the provisions of the Employee Retirement Income Security Act of 1974 or Endowment Fund; see Section 240.13d-1(b) (1) (ii) (F)
 - (g) [] A Parent Holding Company or control person, in accordance with Section 240.13d-1(b)(ii)(G)(Note: See Item 7)
 - (h) [] A Savings Association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813)
 - (i) [] A Church Plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3)
 - (j) [] Group, in accordance with Section 240.13d-1(b)(1)(ii)(J)

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			_				_

ITEM 4. OWNERSHIP

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item I.

WEISS ASSET MANAGEMENT, LLC	2*	
(a) Amount Beneficially Owr	ned: 603,227	
(b) Percent of Class: 6	5.3%	
(c) Number of shares as to	which such person has:	
(i) sole power to vote	or to direct the vote:	0
(ii) shared power to vot	te or to direct the vote:	603,227

(iii) sole power to dispose or to direct the disposition of: 0 _____ (iv) shared power to dispose or to direct the disposition of: 603,227 _____ WEISS CAPITAL, LLC** (a) Amount Beneficially Owned: 216,437 _____ (b) Percent of Class: 2.3% _____ (c) Number of shares as to which such person has: (i) sole power to vote or to direct the vote: _____ (ii) shared power to vote or to direct the vote: 216,437 _____ (iii) sole power to dispose or to direct the disposition of: 0 _____ (iv) shared power to dispose or to direct the disposition of: 216,437 ANDREW M. WEISS, PH.D.*** (a) Amount Beneficially Owned: 819,664 _____ (b) Percent of Class: 8.6% _____ (c) Number of shares as to which such person has: (i) sole power to vote or to direct the vote: _____ (ii) shared power to vote or to direct the vote: 819,664 _____ (iii) sole power to dispose or to direct the disposition of: 0 _____ (iv) shared power to dispose or to direct the disposition of: 819,664 _____ * Shares reported for Weiss Asset Management include shares beneficially owned by a private investment partnership of which Weiss Asset Management is the sole general partner. ** Shares reported for Weiss Capital include shares beneficially owned by a private investment corporation of which Weiss Capital is the sole investment manager. *** Shares reported for Andrew Weiss include shares beneficially owned by a private investment partnership of which Weiss Asset Management is the sole general partner and which may be deemed to be controlled by Mr. Weiss, who is the Managing Member of Weiss Asset Management, and also includes shares held by a private investment corporation which may be deemed to be controlled by Mr. Weiss, who is the managing member of Weiss Capital, the Investment Manager of such private investment corporation. Dr. Weiss disclaims beneficial ownership of the shares reported herein as beneficially owned by him except to the extent of his pecuniary interest therein. The percent of class computations are based on 9,550,000 shares of common stock, par value \$.0001 per share, issued and outstanding as of August 1, 2006.

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ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [].

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON

Not Applicable

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY OR CONTROL PERSON

Not Applicable

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

Not Applicable

ITEM 9. NOTICE OF DISSOLUTION OF GROUP

Not Applicable

ITEM 10. CERTIFICATION

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I hereby certify that the information set forth in this statement is true, complete and correct.

Dated: December 19, 2006

WEISS ASSET MANAGEMENT, LLC

By: /s/ Andrew M. Weiss Andrew M. Weiss, Managing Member

WEISS CAPITAL, LLC

- By: /s/ Andrew M. Weiss Andrew M. Weiss, Managing Member
- By: /s/ Andrew M. Weiss Andrew M. Weiss