

Emerge Capital Corp.  
Form RW  
August 31, 2006

**Emerge Capital Corp.**  
**109 North Post Oak Lane**  
**Suite 422**  
**Houston, Texas 77024**  
**(713) 621-2737**

August 31, 2006

**VIA EDGAR AND FACSIMILE**

United States Securities and Exchange Commission  
100 F. Street, N.E.  
Washington, DC 20549-0213

Re: Emerge Capital Corp.  
Form SB-2 Registration Statement filed on June 26, 2006  
File No. 333-135348

Ladies and Gentlemen:

Pursuant to Rule 477(a) under the General Rules and Regulations under the Securities Act of 1933, as amended (the "1933 Act"), please consider this correspondence as an application to the U.S. Securities and Exchange Commission (the "SEC") for an order permitting Emerge Capital Corp. (the "Registrant") to withdraw the Registration Statement on Form SB-2 filed by the Registrant on June 26, 2006 (the "Registration Statement").

No securities were sold in connection with the Registration Statement. The Registrant respectfully requests that, in accordance with the provisions of Rule 477(a) under the 1933 Act, the SEC issue an order granting the desired withdrawal.

Sincerely,

/s/ Timothy J. Connolly  
Timothy J. Connolly  
Chief Executive Officer

