

Edgar Filing: Halberd Corp - Form RW

Halberd Corp  
Form RW  
August 21, 2009

Halberd Corporation  
10755 Vernon Avenue  
Huntington Woods, MI 48070

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VIA EDGAR TRANSMISSION

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Mark P. Shuman

Re: Halberd Corporation  
Registration Statement on Form S-1  
Filed July 8, 2009  
File No. 333-160467  
Request for Withdrawal

Dear Mr. Shuman:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended, (the "Securities Act"), Halberd Corporation (the "Company") hereby requests that the Securities and Exchange Commission consent to the withdrawal of its Registration Statement on Form S-1 (File No. 333-160467), together with all exhibits thereto. The Company has determined not to proceed with the registration and sale of its common stock at this time and to refocus its corporate strategy on other aspects of its business. No shares of the Company's common stock have been sold pursuant to the Registration Statement. The Company may undertake a subsequent private offering of securities in reliance on Rule 155(c) of the Securities Act.

Accordingly, the Company respectfully request that the Commission grant an order for the withdrawal of the Registration Statement and declare the withdrawal effective as soon as possible.

Should you have any comments please contact the Company's legal counsel, Gregg E. Jaclin, at (732) 409-1212.

Very truly  
yours,

By: /s/ Mark  
S. Lundquist  
Mark S.  
Lundquist,  
CEO