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1933 Act, §4(2)
Rule 146

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Office of Chief Counsel
CORPORATION FINANCE

The Securities and Exchange Commission
Division of Corporation Finance
500 North Capitol Street
Washington, D.C. 20549

Re: Mobile Communications Corporation of America
File No: 0-7707

Gentlemen:

On behalf of our client, Mobile Communications Corporation of America, we wish to secure from the Securities and Exchange Commission ("S.E.C."), an interpretive ruling under Rule 146 of the Commission's General Rules and Regulations with respect to certain shares of the Company's common stock presently held in escrow.

Mobile Communications Corporation of America ("MCCA") is a §12(g) reporting company under the Securities Exchange Act of 1934, as amended. The general registration statement (Form 10) of MCCA became effective on June 29, 1974.

The circumstances giving rise to the escrow of the shares that are the subject of this letter grew out of the acquisition by MCCA of Middle-South Communication Systems, Inc. ("Middle-South"), currently operated as a wholly-owned subsidiary. Middle-South was acquired by MCCA under a Plan of Reorganization and Agreement ("Agreement") dated September 7, 1972. The Agreement provided for the purchase by MCCA of all of the outstanding shares of Middle-South common stock, in exchange for certain shares of MCCA common stock in a tax-free exchange pursuant to the provisions of Section 368(a) (1)(B) of the Internal Revenue Code, as amended. The shares of MCCA common stock issued pursuant to the Agreement were not registered, in reliance upon the exemption found in Section 4(2) of the Securities Act of 1933, as amended (the

"Act"). At or about the time of this transaction, all shares of Middle-South common other than those which are the subject of this letter were held by seven persons, with Mr. John N. Palmer, President of Middle-South, owning approximately 431,000 such shares, constituting approximately 93.5 percent of the issued and outstanding shares of Middle-South common stock.

Between the execution date of the Agreement and its closing on June 25, 1973 Mr. Palmer sold a total of 47,800 of his personal shares in Middle-South to twenty-three individuals for the sum of \$1.00 per share. Each purchaser was either a member of Mr. Palmer's family, a close personal friend, or a business acquaintance. A complete list of purchasers and the amount of shares purchased is annexed to this letter as Exhibit A.

It might be noted that in 1972, at the time of the sale by Mr. Palmer of his Middle-South shares, MCCA common stock was trading over the counter for a low of 1/7 and a high of 1-3/4. Since under the provisions of the Agreement one share of Middle-South common stock would be exchanged for 3.362 shares of MCCA common stock, the sales by Mr. Palmer were obviously intended by him to be advantageous from the standpoint of the purchasers. Currently, the common stock of MCCA is bid 5/8 and asked 1-1/8.

The parties to the Agreement became aware of these transactions by Mr. Palmer just prior to closing under the Agreement. It was the generally held belief by all such parties that the exemption found in §4(2) of the Act was considered to be available only if the total number of offerees and purchasers did not exceed twenty-five. In view of the fact that the sale by Mr. Palmer of his shares, as described above, brought the total number of offerees over that number, counsel to the parties expressed some concern with respect to the issuance by MCCA of its shares directly to these additional individuals. Accordingly, on the advice of counsel, Mr. Palmer directed a letter to each of the twenty-three persons to whom he had sold Middle-South common stock, offering to repurchase such shares at the price paid by them, plus seven percent interest. Mr. Palmer also requested that those shareholders not wishing to rescind their transaction with him enter into an escrow agreement with Thomas W. Crockett, Jr., Esq., as escrow agent.

Each person listed in Exhibit A declined Mr. Palmer's repurchase offer and entered into an escrow agreement, a specimen copy of which is annexed hereto as Exhibit B. The escrow agreement provides that the escrow agent will hold the MCCA shares received by him at the closing (the "Shares") until such time as they may properly be released under applicable Securities laws and regulations. The escrow agreement further provides that each purchaser of Middle-South shares from Mr. Palmer may, at any time, give notice to the escrow agent to deliver the appropriate number of MCCA share certificates to Mr. Palmer in exchange for the purchase price paid by such person to Mr. Palmer for the underlying Middle-South shares, plus interest at the rate of seven percent per annum. It should be noted that none of the purchasers listed in Exhibit A has exercised his ongoing right to rescind the original transaction, and all of the Shares continue to be held in escrow pending resolution of the matters outlined herein.

As a consequence of the foregoing, we respectfully request an interpretive ruling under Rule 146(b) ("Rule") confirming the availability of the Rule for the completion of the transaction involving the Shares as proposed herein.

The Company proposes to conclude the transaction set forth above, and to release the Shares from escrow by complying fully with the provisions of Rule 146. Specifically, MCCA proposes to make a reasonable inquiry of each member of the group as to his qualifications as an offeree and as a purchaser in a Rule 146 transaction. It is the Company's preliminary conclusion that most, if not all, members of the group will meet the requirements of Rule 146(d)(1)(i) as to their status as offerees, and the requirements of Rule 146(d)(2)(i) as to their status as purchasers.

Once such conclusions have been reached, each of the remaining requirements of the Rule will be complied with fully prior to delivery of any of the Shares to a person qualifying as a purchaser. The informational requirements of the Rule will be satisfied by delivering to all qualified offerees the Company's Form 10-K for the period ending December 31, 1975, the Company's most recent definitive proxy statement, and all reports required under Section 15(d) since the filing of the Form 10-K for the period ending December 31, 1975, together with the information required by Rule 146(d)(1)(ii)(a)(2). In addition, prior to any delivery of Shares to a qualified purchaser, he will again be advised of the continued availability of the rescission offer.

Although many of the events leading up to the escrow of the Shares took place prior to the effective date of the Rule, it is nevertheless our view that this transaction qualifies under the Rule, inasmuch as the transaction has been held in abeyance by virtue of the escrow of the Shares, and the continued applicability of a rescission offer with respect to them. Moreover, the availability of the Rule under the circumstances of this case will remove the obviously heavy financial burden of registration of so small a number of shares, and will allow qualified purchasers to complete a transaction, if they desire, that has from its inception been intended to benefit them financially.

For the foregoing reasons, we request the Staff's interpretive ruling concerning the availability of Rule 146 in the circumstances outlined herein, and the Staff's agreement that it will recommend that no action be taken by the Commission in the event that the Company proceeds in the manner set forth in this letter. Should you for any reason desire any further information with regard to this matter, please feel free to contact the undersigned.

Very truly yours,

DIEBOLD & MILLONZI


William V. Buccella

WVB/nj

Enclosures