Endeavor Acquisition Corp.
Form 10-Q
August 14, 2006

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 10-Q

(Mark One)

x Quarterly report under Section 13 or 15(d) of the Securities Exchange Act of 1934
For the quarterly period ended June 30, 2006

¨ Transition report under Section 13 or 15(d) of the Exchange Act
For the transition period from _____ to _____

Commission File Number 001-32697

Endeavor Acquisition Corp.

(Exact Name of Issuer as Specified in Its Charter)

Delaware	**20-3200601**
(State or other Jurisdiction of Incorporation or Organization)	**(I.R.S. Employer Identification No.)**

180 Madison Avenue, Suite 2305, New York, New York 10016
(Address of Principal Executive Office)
(212) 683-5350

(Issuer s Telephone Number, Including Area Code)

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act during the past 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes x No ¨

Indicate by check mark whether the Registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of accelerated filer and large accelerated filer in Rule 12b-2 of the Exchange Act (Check one).

Large accelerated filer ¨ Accelerated filer ¨ Non-accelerated filer x

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes x No ¨

As of August 14, 2006, 19,910,745 shares of common stock, par value $.0001 per share, were issued and outstanding.

Endeavor Acquisition Corp.

(a development stage enterprise) Contents

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Part I: Financial Information

Item 1 Financial Statements (Unaudited)

Endeavor Acquisition Corp.

(a development stage enterprise)

Condensed Balance Sheet

	June 30, 2006 (unaudited)	December 31, 2005
Assets		
Current assets:		
Cash	$ 758,879	$ 1,144,634
Cash held in Trust Fund	123,014,674	112,308,199
Prepaid expenses and other current assets	90,924	187,457
Total assets	$ 123,864,477	$ 113,640,290
Liabilities and Stockholders Equity		
Current liabilities Accrued expenses	$ 253,649	$ 64,641
Common stock, subject to possible conversion, 3,232,032 shares at conversion value	24,602,044	22,460,921
Commitment and Contingencies		
Stockholders equity		
Preferred stock, $.0001 par value, authorized 1,000,000 shares; none issued		
Common stock, $.0001 par value, authorized 75,000,000 shares, issued and outstanding 19,910,745 shares (less 3,232,032 subject to possible conversion)	1,668	1,575
Additional paid-in capital	97,757,755	91,058,838
Earnings accumulated during development stage	1,249,361	54,315
Total stockholders equity	99,008,784	91,114,728
Total liabilities and stockholders equity	$ 123,864,477	$ 113,640,290

The accompanying notes are an integral part of these condensed financial statements.

Endeavor Acquisition Corp.

(a development stage enterprise)

Condensed Statements of Operations

(unaudited)

For the Three and Six Months Ended June 30, 2006,

And the Period July 22, 2005 (inception) to June 30, 2006

	For the three months ended June 30, 2006	For the six months ended June 30, 2006	For the period July 22, 2005 (inception) to June 30, 2006
Revenue	$	$	$
General, selling and administrative expenses	196,621	419,048	433,802
Operating loss	(196,621)	(419,048)	(433,802)
Dividend income	1,011,284	1,866,243	1,984,441
Income before income tax expense	814,663	1,447,195	1,550,639
Provision for income tax	(133,198)	(252,149)	(301,278)
Net income	681,465	1,195,046	1,249,361
Accretion of Trust Fund relating to common stock subject to possible conversion	(203,154)	(374,060)	(397,688)
Net income attributable to common stockholders	$ 478,311	$ 820,986	$ 851,673
Weighted average shares outstanding	19,910,745	19,878,680	12,661,457
Basic and diluted income per share	.02	.04	.07

The accompanying notes are an integral part of these condensed financial statements.

Endeavor Acquisition Corp.

(a development stage enterprise)

Condensed Statement of Stockholders Equity

(unaudited)

For the Period July 22, 2005 (inception) to June 30, 2006

	Common Stock		Additional paid-in capital	Earnings accumulated during development stage	Total stockholders equity
	Shares	Amount			
Balance, July 22, 2005 (inception)		$	$	$	$
Issuance of stock to initial stockholders	3,750,000	375	24,625		25,000
Sale of 15,000,000 units, net of underwriters discount and offering expenses of $6,503,766 (includes 2,999,999 shares subject to possible conversion)	15,000,000	1,500	113,494,734		113,496,234
Proceeds subject to possible conversion of 2,999,999 shares		(300)	(22,436,993)		(22,437,293)
Proceeds from issuance of option			100		100
Accretion of Trust Fund relating to Common Stock Subject to possible conversion			(23,628)		(23,628)
Net income from July 22, 2005 (inception) to December 31, 2005				54,315	54,315
Balance, December 31, 2005	18,750,000	1,575	91,058,838	54,315	91,114,728
Sale of 1,160,745 units, net of underwriters discount and offering expenses of $445,726 (includes 232,033 shares subject to possible conversion)	1,160,745	116	8,840,117		8,840,233
Proceeds subject to possible conversion of 232,033 shares		(23)	(1,767,140)		(1,767,163)
Accretion of Trust Fund relating to Common Stock Subject to possible conversion			(374,060)		(374,060)
Net income for the six months ended June 30, 2006				1,195,046	1,195,046
Balance, June 30, 2006	19,910,745	$ 1,668	$ 97,757,755	$ 1,249,361	$ 99,008,784

The accompanying notes are an integral part of these condensed financial statements.

Endeavor Acquisition Corp.

(a development stage enterprise)

Condensed Statements of Cash Flows

(unaudited)

For the Six Months Ended June 30, 2006 and

For the Period July 22, 2005 (inception) to June 30, 2006

	For the six months ended June 30, 2006	For the period July 22, 2005 (inception) to June 30, 2006
Cash Flows from Operating Activities		
Net income	$ 1,195,046	$ 1,249,361
Adjustments to reconcile net income to net cash used in operating activities:		
Changes in operating assets and liabilities:		
Prepaid expenses and other current assets	96,533	(90,924)
Accrued expenses	189,008	253,649
Net cash provided by operating activities	1,480,587	1,412,086
Cash Flows from Investing Activities		
Cash transferred in Trust Fund	(10,706,475)	(123,014,674)
Cash Flows from Financing Activities		
Proceeds from sale of stock to initial stockholders		25,000
Gross proceeds from initial public offering		120,000,000
Gross proceeds from overallotment option	9,285,860	9,285,860
Proceeds from issuance of option		100
Payment of offering costs	(445,727)	(6,949,493)
Net cash provided by financing activities	8,840,133	122,361,467
Net (decrease) increase in cash	(385,755)	758,879
Cash at beginning of the period	1,144,634	
Cash at end of the period	$ 758,879	$ 758,879

The accompanying notes are an integral part of these condensed financial statements.

ENDEAVOR ACQUISITION CORP.

(A DEVELOPMENT STAGE ENTERPRISE)

NOTES TO UNAUDITED CONDENSED FINANCIAL STATEMENTS

FOR THE SIX MONTHS ENDED JUNE 30, 2006 AND

THE PERIOD JULY 22, 2005 (INCEPTION) TO JUNE 30, 2006

1. Interim Financial Information

These unaudited condensed financial statements as of June 30, 2006 and for the period July 22, 2005 (inception) to June 30, 2006 and for the three and six months ended June 30, 2006, have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial information and with the instructions to Form 10-Q. Accordingly, they do not include all of the information and footnotes required by accounting principles generally accepted in the United States of America for complete financial statements. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation have been included. Operating results for the interim period presented are not necessarily indicative of the results to be expected for any other interim period or for the full year.

These unaudited condensed financial statements should be read in conjunction with the financial statements and notes thereto for the fiscal year ended December 31, 2005 included in Endeavor Acquisition Corp. s (the Company) Form 10-K for the period year ended December 31, 2005, filed on March 31, 2006. The accounting policies used in preparing these unaudited condensed financial statements are consistent with those described in the December 31, 2005 financial statements.

2. Organization and Business Operations

The Company was incorporated in Delaware on July 22, 2005 as a blank check company whose objective is to acquire an operating business.

All activity from July 22, 2005 through December 21, 2005 related to the Company s formation and initial public offering as described below. Since December 22, 2005, the Company has been searching for a target business to acquire. The Company has selected December 31 as its fiscal year end.

The Company s management has broad discretion with respect to the specific application of the net proceeds of this Offering, although substantially all of the net proceeds of this Offering are intended to be generally applied toward consummating a business combination with an operating business (Business Combination). Furthermore, there is no assurance that the Company will be able to successfully effect a Business Combination. An amount of $121,030,234 of the net proceeds from the initial public offering and the exercise of the underwriters overallotment option was deposited and is being held in an interest-bearing trust account (Trust Account) until the earlier of (i) the consummation of a Business Combination or (ii) liquidation of the Company. As of June 30, 2006, the balance in the Trust Account was $123,014,674, which includes $1,984,441 of interest earned. Under the agreement governing the Trust Account, funds will only be invested in United States government securities within the meaning of Section 2(a)(16) of the Investment Company Act of 1940, having a maturity of 180 days or less, or in money

market funds meeting certain conditions under Rule 2a-7 promulgated under the Investment Company Act of 1940. The remaining net proceeds (not held in the Trust Account) may be used to pay for business, legal and accounting due diligence on prospective acquisitions and continuing general and administrative expenses.

The Company, after signing a definitive agreement for the acquisition of a target business, will submit such transaction for stockholder approval. In the event that stockholders owning 20% or more of the shares sold in the Offering vote against the Business Combination and exercise their conversion rights described below, the Business Combination will not be consummated.

All of the Company s stockholders prior to the Offering, including all of the officers and directors of the Company (Initial Stockholders), have agreed to vote their 3,750,000 founding shares of common stock in accordance with the vote of the majority in interest of all other stockholders of the Company (Public Stockholders) with respect to any Business Combination. After consummation of a Business Combination, these voting safeguards will no longer be applicable.

With respect to a Business Combination which is approved and consummated, any Public Stockholder who voted against the Business Combination may demand that the Company convert their shares. The per share conversion price will equal the amount in the Trust Account, calculated as of two business days prior to the consummation of the proposed Business Combination, divided by the number of shares of common stock held by Public Stockholders at the consummation of the Offering. Accordingly, Public Stockholders holding 19.99% of the aggregate number of shares owned by all Public Stockholders may seek conversion of their shares in the event of a Business Combination. Such Public Stockholders are entitled to receive their per share interest in the Trust Account computed without regard to the shares held by Initial Stockholders. Accordingly, a portion of the net proceeds from the offering (and the related accrued dividend income (19.99% of the amount held in the Trust Account) amounting to $24,602,044 has been classified as common stock subject to possible conversion in the accompanying June 30, 2006 unaudited condensed balance sheet.

The Company s Certificate of Incorporation provides for mandatory liquidation of the Company in the event that the Company does not consummate a Business Combination within 18 months from the date of the consummation of the Offering, or 24 months from the consummation of the Offering if certain extension criteria have been satisfied. In the event of liquidation, it is likely that the per share value of the residual assets remaining available for distribution (including Trust Account assets) will be less than the initial public offering price per share in the Offering due to costs related to the Offering and since no value would be attributed to the Warrants contained in the Units sold.

Management does not believe that any recently issued, but not yet effective, accounting standards if currently adopted would have a material effect on the accompanying unaudited condensed financial statements.

3. Commitment and Contingencies

The Company presently occupies office space provided by an affiliate of one of the Company s executive officers. Such affiliate has agreed that, until the acquisition of a target business by the Company, it will make such office space, as well as certain office and secretarial services, available to the Company, as may be required by the Company from time to time. The Company has agreed to pay such affiliate $7,500 per month for such services commencing on December 15, 2005, the effective date of the Offering. The statement of operations for the six months ended June 30, 2006 includes $45,000 related to this agreement, whereas for July 22, 2005 (inception) to June 30, 2006, the statement of operations includes $47,500 related to this agreement.

Pursuant to letter agreements with the Company and Ladenburg Thalmann & Co. Inc., the representative of the underwriters in the Offering (Representative), the Initial Stockholders have waived their rights to receive distributions with respect to their founding shares upon the Company s liquidation.

The Company s executive officers have agreed with the Representative that after consummation of the Offering and during the period beginning once separate trading of the Warrants has commenced and ending on December 31, 2006, they or certain of their affiliates or designees will collectively purchase up to 15,000,000 Warrants in the open market. The executive officers have committed to place limit orders on these Warrants at a price of $0.80 per Warrant for the first three month period after separate trading of the Warrants commences, at a price of $0.90 per Warrant during the second three month period after separate trading of the Warrants commences and at a price of $1.00 per Warrant thereafter until December 31, 2006.

The Initial Stockholders are entitled to registration rights with respect to their founding shares pursuant to an agreement dated December 15, 2005. The holders of the majority of these shares are entitled to make up to two demands that the Company register these shares at any time commencing three months prior to the third anniversary of the effective date of the Offering. In addition, the Initial Stockholders have certain piggy-back registration rights on registration statements filed subsequent to the third anniversary of the effective date of the Offering.

4. Initial Public Offering

On December 21, 2005, the Company sold 15,000,000 units (Units) in the Offering at $8.00 per Unit. On January 5, 2006, the Company sold an additional 1,160,745 Units which were subject to the underwriters over-allotment option. Each Unit consists of one share of the Company s common stock, $.0001 par value, and one Redeemable Common Stock Purchase Warrant (Warrants). Each Warrant entitles the holder to

purchase from the Company one share of common stock at an exercise price of $6.00 commencing the later of the completion of a Business Combination or December 15, 2006 and expiring on December 14, 2009. The Warrants will be redeemable by the Company, at a price of $.01 per Warrant upon 30 days notice after the Warrants become exercisable, only in the event that the last sale price of the common stock is at least $11.50 per share for any 20 trading days within a 30 trading day period ending on the third day prior to the date on which notice of redemption is given. In connection with this Offering, the Company issued an option, for $100, to the Representative to purchase 350,000 Units at an exercise price of $10.00 per Unit. The Company has accounted for the fair value of the option, inclusive of the receipt of the $100 cash payment, as an expense of the public offering resulting in a charge directly to stockholders equity. The Company estimated that the fair value of this option is approximately $703,500 ($2.01 per Unit) using a Black-Scholes option-pricing model. The fair value of the option granted to the Representative is estimated as of the date of grant using the following assumptions: (1) expected volatility of 52.7%, (2) risk-free interest rate of 4.43%, (3) expected life of two years and 30 days and (4) dividend rate of zero. The option may be exercised for cash or on a cashless basis at the holder s option, such that the holder may use the appreciated value of the option (the difference between the exercise prices of the option and the underlying Warrants and the market price of the Units and underlying securities) to exercise the option without the payment of any cash.

ITEM 2 MANAGEMENT S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

The following discussion should be read in conjunction with our Condensed Financial Statements and footnotes thereto contained in this report.

Forward Looking Statements

All statements other than statements of historical fact included in this Form 10-Q including, without limitation, statements under Management s Discussion and Analysis or Plan of Operation regarding our financial position, business strategy and the plans and objectives of management for future operations, are forward looking statements. When used in this Form 10-Q, words such as anticipate, believe, estimate, expect, intend a similar expressions, as they relate to us or our management, identify forward looking statements. Such forward looking statements are based on the beliefs of management, as well as assumptions made by, and information currently available to, our management. Actual results could differ materially from those contemplated by the forward looking statements as a result of certain factors detailed in our filings with the Securities and Exchange Commission. All subsequent written or oral forward looking statements attributable to us or persons acting on our behalf are qualified in their entirety by this paragraph.

Overview

We were formed on July 22, 2005, to serve as a vehicle to effect a merger, capital stock exchange, asset acquisition or other similar business combination with an operating business. We intend to utilize cash derived from the proceeds of our recently completed public offering, our capital stock, debt or a combination of cash, capital stock and debt, in effecting a business combination.

Results of Operations

For the three months ended June 30, 2006, we had a net income of $681,465 consisting of $1,011,284 of dividend income on the trust fund offset by $196,621 of general, selling and administrative expenses.

For the six months ended June 30, 2006, we had a net income of $1,195,046 consisting of $1,866,243 of dividend income on the trust fund offset by $419,048 of general, selling and administrative expenses.

For the period from July 22, 2005 (inception) to June 30, 2006, we had a net income of $1,249,361 consisting of $1,984,441 of dividend income on the trust fund offset by $433,802 of general, selling and administrative expenses.

Financial Condition and Liquidity

We consummated our initial public offering on December 21, 2005. On January 5, 2006, we consummated the closing of an additional 1,160,745 units which were subject to the over-allotment option. Gross proceeds from our initial public offering, including the over-allotment option, were $129,285,860. We paid a total of $6,205,727 in underwriting discounts and commissions and $743,766 for other costs and expenses related to the offering and the over-allotment option. After deducting the underwriting discounts and commissions and the offering expenses, the total net proceeds to us from the offering were $122,336,368, of which $121,030,234 was deposited into the trust account and the remaining proceeds of $1,306,134 became available to be used to provide for business, legal and accounting due diligence on

prospective business combinations and continuing general and administrative expenses. We intend to use substantially all of the net proceeds of this offering to acquire a target business, including identifying and evaluating prospective acquisition candidates, selecting the target business, and structuring, negotiating and consummating the business combination. To the extent that our capital stock is used in whole or in part as consideration to effect a business combination, the proceeds held in the trust fund as well as any other net proceeds not expended will be used to finance the operations of the target business. We believe we will have sufficient available funds outside of the trust fund to operate through December 21, 2007, assuming that a business combination is not consummated during that time. From December 21, 2005 through December 21, 2007, we anticipate incurring approximately $300,000 of expenses for legal, accounting and other expenses attendant to the due diligence investigations, structuring and negotiating of a business combination, $300,000 of expenses for the due diligence and investigation of a target business, $180,000 for the administrative fee payable to Ironbound Partners ($7,500 per month for 24 months), $80,000 of expenses in legal and accounting fees relating to our SEC reporting obligations and $525,000 for general working capital that will be used for miscellaneous expenses and reserves, including approximately $115,000 for director and officer liability insurance premiums. We do not believe we will need to raise additional funds following this offering in order to meet the expenditures required for operating our business. However, we may need to raise additional funds through a private offering of debt or equity securities if such funds are required to consummate a business combination that is presented to us. We would only consummate such a financing simultaneously with the consummation of a business combination.

In connection with our initial public offering, we issued an option, for $100, to Ladenburg Thalmann to purchase 350,000 units at an exercise price of $10.00 per unit, with each unit consisting of one share of common stock and one warrant. We accounted for the fair value of the option, inclusive of the receipt of the $100 cash payment, as an expense of the public offering resulting in a charge directly to stockholders equity. We estimated that the fair value of this option was approximately $703,500 ($2.01 per unit) using a Black-Scholes option-pricing model. The fair value of the option granted to Ladenburg Thalmann was estimated as of the date of grant using the following assumptions: (1) expected volatility of 52.7%, (2) risk-free interest rate of 4.43%, (3) expected life of two years and 30 days and (4) dividend rate of zero. The option may be exercised for cash or on a cashless basis, at the holder s option, such that the holder may use the appreciated value of the option (the difference between the exercise prices of the option and the underlying warrants and the market price of the units and underlying securities) to exercise the option without the payment of any cash.

Commencing on December 15, 2005 and ending upon the acquisition of a target business, we began incurring a fee from Ironbound Partners Fund LLC, an affiliate of Jonathan J. Ledecky, our president and secretary, of $7,500 per month for providing us with office space and certain general and administrative services. In addition, in July 2005, Jonathan J. Ledecky and Eric J. Watson, our chairman of the board and treasurer, advanced an aggregate of $225,000 to us for payment on our behalf of offering expenses. These loans were repaid following our initial public offering from the proceeds of the offering.

ITEM 4. CONTROLS AND PROCEDURES.

Disclosure controls and procedures are controls and other procedures that are designed to ensure that information required to be disclosed in company reports filed or submitted under the Securities Exchange Act of 1934 (the Exchange Act) is recorded, processed, summarized and reported, within the time periods specified in the Securities and Exchange Commission s rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed in company reports filed or submitted under the Exchange Act is accumulated and communicated to management, including our chief executive officer and treasurer, as appropriate to allow timely decisions regarding required disclosure.

As required by Rules 13a-15 and 15d-15 under the Exchange Act, our president and treasurer carried out an evaluation of the effectiveness of the design and operation of our disclosure controls and procedures as of June 30, 2006. Based upon their evaluation, they concluded that our disclosure controls and procedures were effective.

Our internal control over financial reporting is a process designed by, or under the supervision of, our president and treasurer and effected by our board of directors, management and other personnel, to provide reasonable assurance regarding the reliability of our financial reporting and the preparation of our financial statements for external purposes in accordance with generally accepted accounting principles (United States). Internal control over financial reporting includes policies and procedures that pertain to the maintenance of records that in reasonable detail accurately and fairly reflect the transactions and dispositions of our assets; provide reasonable assurance that transactions are recorded as necessary to permit preparation of our financial statements in accordance with generally accepted accounting principles (United States), and that our receipts and expenditures are being made only in accordance with the authorization of our board of directors and management; and provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of our assets that could have a material effect on our financial statements.

During the most recently completed fiscal quarter, there has been no change in our internal control over financial reporting that has materially affected, or is reasonably likely to materially affect, our internal control over financial reporting.

Limitations on the effectiveness of controls

A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within a company have been detected. Our disclosure controls and procedures are designed to provide reasonable assurance of achieving its objectives. Our principal executive officer and principal financial officer concluded that our disclosure controls and procedures are effective at that reasonable assurance level.

PART II

OTHER INFORMATION

ITEM 2: UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

On December 21, 2005, we closed our initial public offering of 15,000,000 units with each unit consisting of one share of our common stock and one warrant, each to purchase one share of our common stock at an exercise price of $6.00 per share. On January 5, 2006, we consummated the closing of an additional 1,160,745 units which were subject to the over-allotment option. The units from the initial public offering (including the over-allotment option) were sold at an offering price of $8.00 per unit, generating total gross proceeds of $129,285,860. Ladenburg Thalmann & Co. Inc. acted as lead manager for the initial public offering and Broadband Capital Management LLC acted as co-manager for the initial public offering. The securities sold in the offering were registered under the Securities Act of 1933 on a registration statement on Form S-1 (No. 333-128440). The Securities and Exchange Commission declared the registration statement effective on December 21, 2005.

We paid a total of $6,205,726 in underwriting discounts and commissions and $743,766 for other costs and expenses related to the offering and the over-allotment option.

After deducting the underwriting discounts and commissions and the offering expenses, the total net proceeds to us from the offering were $122,336,368, of which $121,030,234 was deposited into the trust account and the remaining proceeds of $1,306,134 became available to be used to provide for business, legal and accounting due diligence on prospective business combinations and continuing general and administrative expenses.

For a description of the use of the proceeds generated in our initial public offering, see Part I, Item 2 of this Form 10-Q.

ITEM 6: EXHIBITS

(a) Exhibits:

31.1 Section 302 Certification by President

31.2 Section 302 Certification by Treasurer

32 Section 906 Certification by President and Treasurer

SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

ENDEAVOR ACQUISITION CORP.

Dated: August 14, 2006

/s/ Jonathan J. Ledecky

Jonathan J. Ledecky
President (Principal Executive Officer),

Secretary and Director

/s/ Eric J. Watson

Eric J. Watson
Chairman of the Board and Treasurer

(Principal Financial and Accounting Officer)

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