

Edgar Filing: P COM INC - Form RW

P COM INC  
Form RW  
June 02, 2005

P-Com, Inc.  
1996 Lundy Avenue  
San Jose, CA 95131

June 2, 2005

Securities and Exchange Commission  
Division of Corporation Finance  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Re: P-Com, Inc. Request for Withdrawal of Form S-3 Registration Statement

-----  
(333-102847)  
-----

Ladies and Gentlemen:

In accordance with Rule 477 promulgated under the Securities Act of 1933, as amended, P-Com, Inc., a Delaware corporation (the "Company"), hereby requests withdrawal of its Form S-3 Registration Statement (333-102847) filed with the Securities and Exchange Commission on January 30, 2003.

The reason for such withdrawal is that Form S-3 was filed, in part, for the purpose of registering certain convertible subordinated notes and shares of common stock issuable upon conversion of such notes (the "Securities"); however, the Securities were converted into equity securities of the Company in 2004, or otherwise restructured, in connection with a series of private transactions not requiring registration under Section 5 of the Securities Act of 1933.

If you should have any questions regarding this request for withdrawal, please do not hesitate to contact Bill Manierre of Sheppard, Mullin, Richter & Hampton, the Company's outside counsel, at (415) 774-3283.

Very truly yours,

P-COM, INC.

By: /s/ Daniel W. Rumsey

-----  
Daniel W. Rumsey  
Chief Restructuring Officer